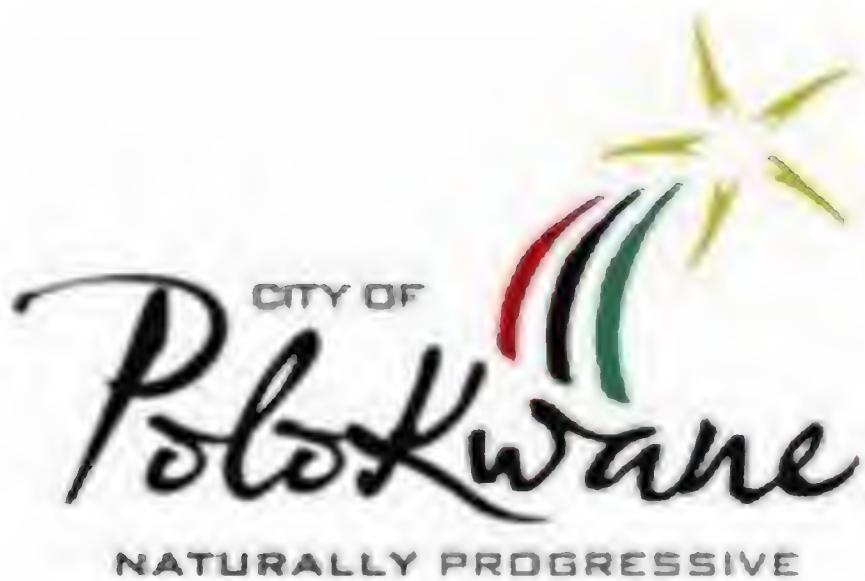


POLOKWANE

LOCAL MUNICIPALITY



**ADJUSTMENTS BUDGET  
2014/2015**

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DIRECTORATE: OFFICE OF THE CHIEF FINANCIAL OFFICER

ITEM NO:

REFERENCE: # 5/1/4

ADJUSTMENTS BUDGET FOR 2014 – 2015 FINANCIAL YEAR

**Report of the Chief Financial Officer**

**1. Purpose of the report**

The purpose of the report is to submit the 2014/15 Adjustment Budget as required by section 28 of the Local Government Municipal Finance Management Act, No. 56 of 2003 and to request approval thereof.

**2. Background**

On 29 May 2014, Council approved the 2014/15 budget. The approved budget should be implemented in terms of Section 69 of the Municipal Finance Management Act. Section 69 (2) further stipulates that in the process of implementing the budget and when necessary, the Accounting Officer must prepare an adjustments budget and submit it to the Mayor for consideration and tabling in the Municipal Council.

Section 72 of the above mentioned Act also stipulates that the Accounting Officer of a municipality must by 25 January of each year assess the performance of the municipality during the first half of the financial year and as part of the review, make recommendations as to whether an adjustments budget is necessary, and recommend revised projections for revenue and expenditure to the extent that it may be necessary.

Section 28 (2) provides guidelines when an Adjustments Budget is prepared. The guidelines are as follows:

- (1) A municipality may revise an approved budget through an adjustments budget.
- (2) An adjustments budget –
  - (a) must adjust the revenue and expenditure estimate downwards if there is material under-collection of revenue during the current year;
  - (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
  - (c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality
  - (d) may authorise the utilisation of projected savings in one vote towards spending under another vote;
  - (e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current financial year was approved by the council;
  - (f) may correct any errors in the annual budget; and
  - (g) may provide for any other expenditure within a prescribed framework.

Section 28 (4) stipulates that only the Mayor may table an adjustments budget in the Municipal Council, but an adjustment budget in terms of subsection (2) (b) to (g) may only be tabled within any prescribed limitations as to timing of frequency.

### 3. Discussion

Before discussing the 2014/15 Adjustment Budget, a reflection of the past 6 months' Capital and Operating results and the projection for the remainder of the year are highlighted:

#### 3.1 Analysis of the past six months and projection for the remainder of the year

##### 3.1.1 Operating Budget

###### Operating Revenue excluding grants

A total amount of R735 889 446.13 (44%) has been accrued against the budgeted amount of R1 671 610 000. This is R99 915 553.86 less than the amount budgeted for the first six months.

In order to rectify the situation, service charges and sale of stands have to be adjusted downwards to more realistic levels. The following service charges have been adjusted downwards:

- Electricity R72,0 million
- Water R45,5 million
- Sanitation R16,2 million
- Refuse R3 million
- Stands R30 million

Increased effort and procedures have been implemented to insure more accurate meter readings to enhance revenue on services. Procedures have also been implemented to ensure with the assistance of the financial system service provider to enhance more accurate billing. It is envisaged that with the combined effort with all involved, the revised revenue targets will closely be met.

###### Grants

A total amount of R 656 276 000 (66.07%) has been received against the budgeted amount of R993 288 000.

###### Operating Expenditure

A total amount of R1 063 506 385.64 (49.56%) has been spent against the budgeted amount of R2 145 711 000. (50% of the budgeted cost of debt impairment and depreciation were also taken into account) However, depreciation will be adjusted downwards with R61 million due to over budgeting on revaluated assets.

##### 3.1.2 Capital Budget

Council approved a capital budget totalling R 518 749 000 for the financial year 2014/15. The year-to-date expenditure to 31 December 2014 was R 45 698 362.85 (8.81%) of the approved amount. Past experience has shown that the municipality capital spending is s-curved, thus spending in the first semester is very low due to the planning of the projects, community consultations and final costing and specification of the various projects. It is projected that the bulk portion of the budgeted amount will be spent during the

last quarter of the financial year. Any unspent funds will result in rollover capital expenditure, which will be completed in the next financial year.

### 3.2 ADDITIONAL REVENUE / RE-ALLOCATION OF FUNDS

#### 3.2.1 Division of Revenue Act

In terms of Government Gazette No 38375 of 31 December 2014, there will be additional allocation of Neighbourhood Development Partnership Grant and Integrated National Electrification Grant allocation to the amount of R5 000 000 and R6 000 000 respectively .

Revenue and expenditure to the amount of R11 000 000 must therefore be adjusted and consists of the following grants:

- Additional Integrated National Electrification Grant to the amount of R6 000 000 (OPEX), and
- Neighbourhood Development Partnership Grant to the amount of R5 000 000 (CAPEX) addition

#### Correction of allocation errors in the annual Budget

The Water Services Operating Grant of R20 000 000 was originally included in the Operating Budget instead of Capital Budget

The Energy Efficiency and Demand Side Management of R5 000 000 was erroneously included in the capital budget whilst the project attached to the funds was part of the 2013/14 Rollover Projects

#### 3.2.2 Contributions from LaFarge

An amount of R74 000 has been received from LaFarge as a contribution towards the Executive Mayor Debate Tournament

#### 3.2.3 Unspent conditional grants to fund Roll-over projects.

The following grants to the amount of R259.8 million were unspent at 30 June 2014 and must be included in the adjustment budget to fund roll- over projects.

##### Capital Rollover Projects

• Municipal Infrastructure Grant – Capital	R119 964 760
• Water Services Operating Grant	R7 731 060
• Public Transport Infrastructure Grant	R111 917 690
• Energy Efficiency and Demand Side Management Grant	R4 057 390
<b>Total Capital Projects</b>	<b>R243 670 900</b>
Municipal Infrastructure Grant – Operational	R16 142 000
<b>Total Rollover Projects</b>	<b>R 259 812 900</b>

These roll over funds were approved by National Treasury on 23/10/2014

The movement on the Capital budget is R 263 670 900 and consist of the following:

(R243 670 900 + R5 000 000 -R5 000 000 + R20 000 000)

#### **Unapproved Roll-over**

CHAN Grant R3 270 507.53 was unapproved and as a result was paid back to National Treasury

Revenue after adjustments will be as follows:

Source of Funding	Original Budget	Adjustment	Adjusted budget
Own Revenue	1,671,610,000.00	-29,914,000.00	1,641 696,000.00
Operating Grants	556,489,000.00	2,142,000.00	558,631,000.00
Capital Grants	436,799,000.00	263,670,900.00	700,469,900.00
<b>Total Budget</b>	<b>2,664,898,000.00</b>	<b>235,898,900.00</b>	<b>2,900 796 900.00</b>

### **3.3 RE-ALLOCATION OF CAPITAL BUDGET AMOUNTS**

#### **3.3.1 Additional Funds and New projects identified**

Various Directorates submitted request for adjustments due to under or over budgeting, price escalations and unforeseen needs identified. Section 19 of the Local Government Municipal Finance Management Act stipulates the following:

“A municipality may spend money on capital projects only if –

- (a) the money for the project, excluding the cost of feasibility studies conducted by or on behalf of the municipality, has been appropriated in the capital budget referred to in section 17 (2)
- (b) the project, including the total cost has been approved by the council
- (c) section 33 has been complied with, to the extent that that section may be applicable to the project; and
- (d) the sources of funding have been considered, are available and have not been committed for other purposes.

Funds will be available to add to projects under/over-budgeted for (including roll- over projects). Refer to Annexure A

#### **3.3.2 Shifting of funds between Capital and Operating budget**

From Opex Budget	Vote number	Amount	To Capex Budget	Vote number	Amount	Reason/Motivation
Cultural Services Research and Development: Library Survey	1 4630 7417	-R100 000	Library Books	54630 00031	R100 000	Collection Development for Reference and Study Material
<b>Total</b>		<b>-R100 000</b>			<b>R100 000</b>	

From Capex to Opex Budget	Vote number	Amount	To Capex Budget	Vote number	Amount	Reason/Motivation
Secretariat Records Filing Cabinets	55510 00021	-R600 000	Information Services Office and equipment,	15210 7250	R600 000	Budgeted amount insufficient to cover all areas
<b>Total</b>		<b>-R600 000</b>			<b>R600 000</b>	

The impact of abovementioned adjustments on the Capital Budget will be as follows:

Original Budget	518,749,000.00
Plus Roll-over projects -grants	243,670,900.00
Plus Roll-over projects -own funds	7,919,770.00
Plus additions i.t.o DORA	5,000,000.00
Less Correction of errors	(5,000,000.00)
Plus Transferred from Opex	20,000,000.00
Less Adjustmnets	(2,662,670.00)
<b>Total Capital Budget</b>	<b>787,677,000.00</b>

The Capital Expenditure to the amount of R787 677 000 will be funded as follows:

Source of Funding	Original Budget	Adjustment	Adjusted budget
Municipal Infrastructure Grand (MIG)	220,646,000.00	119,964,760.00	340,610,760.00
Public Transport Infrastructure Grant (PTIF)	200,000,000.00	111,917,690.00	311,917,690.00
Electricity Demand Side Management Programme (EDSM)	5,000,000.00	(942,610.00)	4,057,390.00
Neighbourhood Development Partnership Grant (NDPG)	5,000,000.00	5,000,000.00	10,000,000.00
Dept Water Affairs	-	27,731,060.00	27,731,060.00
<b>Sub Total DORA Grants</b>	<b>430,646,000.00</b>	<b>263,670,900.00</b>	<b>694,316,900.00</b>
Public Contributions	6,153,000.00	-	6,153,000.00
Capital Replacement Reserve (own funds)	81,950,000.00	5,257,100.00	87,207,100.00
<b>Total</b>	<b>518,749,000.00</b>	<b>268,928,000.00</b>	<b>787,677,000.00</b>

### **3.4 ADDITIONAL REQUESTS - OPERATING EXPENSES**

The following requests to the amount of R-32 784 000 were received by the different Directorates for reasons as indicated:

Item Name	Vote Number	Original budget - current year	Adjustment	Reason/ Motivation
GRANT - PHA	110007614	5,000,000	1,500,000	PHA budgeted amount insufficient
LEGAL EXPENSES	154107991	8,000,000	3,000,000	Vote used for legal fees and transactional advisors
ADVERTISEMENTS	170307833	1,040,590	1,000,000	Advertising costs were higher than anticipated
RURAL HOUSEHOLD SANITATION	133358090	40,000,000	16,142,000	Approved Roll-over
OFFICE MACHINES & EQUIPMENT	152107250	490,000	600,000	Saving by Secretariat to cover anticipated shortfall by Information Services
RURAL HOUSEHOLD ELECTRIFICATION	134308092	25,000,000	6,000,000	Additional DORA
LIBRARY PROGRAMS	146307995	126,000	74,000	Contribution by Lafarge
RESEARCH AND DEVELOPMENT	146307417	100,000	(100,000)	Transfer to Capital
DEPRECIATION	Various	266,000,000	(61,000,000)	Depreciation on revalued assets
<b>Total</b>			<b>(32,784,000)</b>	

The impact of the changes on the different categories of the Operating expenditure as the result of the adjustments will be as follows:

Category	Original Budget	Adjustment	Adjusted Budget
Employee costs	504,000,000	-	504,000,000
Remuneration of Councillors	25,410,000	-	25,410,000
Debt impairment	50,000,000	-	50,000,000
Depreciation	266,000,000	-61,000 000	205,000,000
Finance charges	23,747,000	-	23,747,000
Bulk purchases	698,000,000	-	698,000,000
Other materials	170,000,000	600,000	170,600,000
Contracted services	75,854,000	(100,000)	75,754,000
Grants	5,240,000	1,500,000	6,740,000
Other expenditure	327,460,000	26,216,000	353,676,000
<b>Total</b>	<b>2,145,711,000</b>	<b>-32,784,000</b>	<b>2,112,927,000</b>

### **3.5 THE IMPACT OF THE ADJUSTMENTS WILL BE AS FOLLOWS:**

- Additional operating expenditure and curtailments to the net amount of R-32 784 000 will be adjusted.

- Additional capital expenditure and curtailments to the amount of R268 928 000 will be adjusted.
- The total expenditure budget of the Municipality will be adjusted to R2 900 604 000 being R2 112 927 000 the Operating Budget and R787 677 000 the Capital Budget.
- The total revenue budget including capital transfers will be adjusted by R235 898 900 to R2 900 796 900.
- An amount of R 136 496 299 must be transferred from accumulated surplus to own revenue to fund shortfall for the following shortfalls

ITEM NAME	AMOUNT
GRANT - PHA	1,500,000
LEGAL EXPENSES	3,000,000
WATER SERVICES OPERATING EXPENDITURE	20,000,000
ADVERTISEMENTS	1,000,000
CAPITAL EXPENDITURE CRR	5,257,100
DEPRECIATION	(61,000,000)
REDUCTION SERVICE CHARGES- ELECTRICITY	72,070,850
REDUCTION SERVICE CHARGES- WATER	45,545,526
REDUCTION SERVICE CHARGES- SANITATION	16,163,473
REDUCTION SERVICE CHARGES- REUSE	2,959,350
REDUCTION SALE OF STANDS	30,000,000
<b>TOTAL</b>	<b>R136,496,299</b>

## **RECOMMEND**

1. That in terms of section 28 of the Municipal Finance Management Act, 56 of 2003, the adjustments budget of the Polokwane Municipality for the financial year 2014/2015; and single year capital appropriations is approved as set-out in the following tables:
  - 1.1 Table B2 -Budgeted Financial Performance (revenue and expenditure by standard classification);
  - 1.2 Table B4 -Budgeted Financial Performance (revenue by source and expenditure by type); and
  - 1.3 Table B5 -Single year capital appropriations by standard classification and associated funding by source.
2. That the financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are adopted as set-out in the following tables:
  - 2.1 Table B1 -Adjustments Budget Summary;

- 2.2 Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)
- 2.3 Table B6 -Budgeted Financial Position;
- 2.4 Table B7 -Budgeted Cash Flows;
- 2.5 Table B8 -Cash backed reserves and accumulated surplus reconciliation;
- 2.6 Table B9 -Asset management;
- 2.7 Table B10 -Basic service delivery measurement;
- 2.8 Supporting Tables of Adjustments Budget; and
- 2.9 Polokwane Housing Agency Adjustment Budget

## 4. Budget Tables

### 4.1 LIM354 Polokwane - Table B1 Adjustments Budget Summary

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
	1	2	3	4	5	6	7	8	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	302,252	-	-	-	-	-	-	-	302,252	326,432	352,547
Service charges	1,181,739	-	-	-	-	-	(136,739)	(136,739)	1,045,000	1,259,728	1,342,930
Investment revenue	23,000	-	-	-	-	-	-	-	23,000	23,000	23,000
Transfers recognised - operational	556,489	-	-	-	-	2,142	-	2,142	558,631	617,024	665,160
Other own revenue	164,619	-	-	-	-	-	106,825	106,825	271,444	118,444	124,559
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2,228,099</b>	-	-	-	-	<b>2,142</b>	<b>(29,914)</b>	<b>(27,772)</b>	<b>2,200,327</b>	<b>2,344,628</b>	<b>2,508,195</b>
Employee costs	504,000	-	-	-	-	-	-	-	504,000	535,700	569,986
Remuneration of councillors	25,410	-	-	-	-	-	-	-	25,410	26,918	28,517
Depreciation & asset impairment	266,000	-	-	-	-	-	(61,000)	(61,000)	205,000	268,660	271,347
Finance charges	23,747	-	-	-	-	-	-	-	23,747	21,158	17,750
Materials and bulk purchases	868,000	-	-	-	-	-	600	600	868,600	924,410	989,295
Transfers and grants	5,240	-	-	-	-	-	1,500	1,500	6,740	5,240	5,240
Other expenditure	453,314	-	-	-	-	22,142	3,974	26,116	479,430	479,197	494,173
<b>Total Expenditure</b>	<b>2,145,711</b>	-	-	-	-	<b>22,142</b>	<b>(54,926)</b>	<b>(32,784)</b>	<b>2,112,927</b>	<b>2,261,283</b>	<b>2,376,307</b>
<b>Surplus/(Deficit)</b>	<b>82,388</b>	-	-	-	-	(20,000)	25,012	5,012	87,400	83,345	131,889
Transfers recognised - capital	436,799	-	-	-	-	268,671	(5,000)	263,671	700,470	461,435	478,761
Contributions recognised - capital & contributed as	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>519,187</b>	-	-	-	-	<b>248,671</b>	<b>20,012</b>	<b>268,683</b>	<b>787,870</b>	<b>544,780</b>	<b>610,650</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>519,187</b>	-	-	-	-	<b>248,671</b>	<b>20,012</b>	<b>268,683</b>	<b>787,870</b>	<b>544,780</b>	<b>610,650</b>
<b>Capital expenditure &amp; funds sources</b>											
Capital expenditure	319,749	201,000	-	-	-	250,071	18,857	268,928	469,928	867,233	1,114,951
Transfers recognised - capital	436,799	-	-	-	-	250,071	13,600	263,671	700,470	421,435	644,164
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	81,950	-	-	-	-	-	5,257	5,257	87,207	94,600	123,617
<b>Total sources of capital funds</b>	<b>518,749</b>	-	-	-	-	<b>250,071</b>	<b>18,857</b>	<b>268,928</b>	<b>787,677</b>	<b>516,035</b>	<b>767,781</b>
<b>Financial position</b>											
Total current assets	690,120	-	-	-	-	-	-	-	690,120	702,262	730,404
Total non current assets	7,117,895	-	-	-	-	250,071	18,857	268,928	7,386,823	7,430,604	7,743,313
Total current liabilities	509,755	-	-	-	-	-	-	-	509,755	519,606	533,869
Total non current liabilities	401,065	-	-	-	-	-	-	-	401,065	383,414	369,120
<b>Community wealth/Equity</b>	<b>6,897,195</b>	-	-	-	-	<b>250,071</b>	<b>18,857</b>	<b>268,928</b>	<b>7,166,123</b>	<b>7,229,846</b>	<b>7,575,728</b>

**LIM354 Polokwane - Table B1 Adjustments Budget Summary - continued**

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
	1	2	3	4	5	6	7	8	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Cash flows</b>											
Net cash from (used) operating	472,978	-	-	-	-	263,671	(191,455)	72,216	545,193	527,977	595,975
Net cash from (used) investing	(337,062)	-	-	-	-	(263,671)	(35,257)	(298,928)	(635,990)	(387,026)	(394,171)
Net cash from (used) financing	(31,806)	-	-	-	-	-	-	-	(31,806)	(32,509)	(32,236)
<b>Cash/cash equivalents at the year end</b>	<b>154,110</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>82,880</b>	<b>82,880</b>	<b>236,990</b>	<b>345,431</b>	<b>514,999</b>	
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	329,000	-	-	-	-	-	82,880	82,880	236,990	262,551	432,119
Application of cash and investments	112,965	-	-	-	-	-	(82,880)	(82,880)	33,010	7,449	(162,119)
<b>Balance - surplus (shortfall)</b>	<b>216,035</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>216,035</b>	<b>218,902</b>	<b>231,138</b>
<b>Asset Management</b>											
Asset register summary (WDV)	7,033,440	-	-	-	-	250,071	18,857	268,928	7,302,368	7,146,065	7,606,235
Depreciation & asset impairment	266,000	-	-	-	-	-	-	-	266,000	244,568	256,552
Renewal of Existing Assets	255,053	-	-	-	-	42,184	18,134	60,319	315,372	120,086	126,617
Repairs and Maintenance	170,000	-	-	-	-	-	600	600	170,600	126,499	132,697
<b>Free services</b>											
Cost of Free Basic Services provided	22,121	-	-	-	-	-	-	-	22,121	23,251	24,389
Revenue cost of free services provided	32,641	-	-	-	-	-	-	-	32,641	34,259	35,742
<b>Households below minimum service level</b>											
Water:	7	-	-	-	-	-	-	-	7	6	6
Sanitation/sewerage:	100	-	-	-	-	-	-	-	100	98	96
Energy:	30	-	-	-	-	-	-	-	30	30	29
Refuse:	86	-	-	-	-	-	-	-	86	86	86

**4.2 LIM354 Polokwane - Table B2 Adjustments Budget Financial Performance (standard classification)**

Standard Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	A1	B	C	D	E	F	G	H		
R thousands											
<b>Revenue - Standard</b>											
Governance and administration	1,356,752	-	-	-	-	270,813	131,751	402,564	1,759,316	1,467,584	1,560,670
Executive and council	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office	359,213	-	-	-	-	-	-	-	359,213	384,619	411,972
Corporate services	987,539	-	-	-	-	270,813	131,751	402,564	1,400,103	1,082,965	1,148,697
<b>Community and public safety</b>	<b>32,006</b>	-	-	-	-	-	74	74	<b>32,080</b>	<b>33,806</b>	<b>35,714</b>
Community and social services	2,526	-	-	-	-	-	74	74	2,600	2,678	2,839
Sport and recreation	14,804	-	-	-	-	-	-	-	14,804	15,692	16,633
Public safety	12,634	-	-	-	-	-	-	-	12,634	13,392	14,196
Housing	41	-	-	-	-	-	-	-	41	44	46
Health	2,000	-	-	-	-	-	-	-	2,000	2,000	2,000
<b>Economic and environmental services</b>	<b>92,477</b>	-	-	-	-	-	(30,000)	(30,000)	<b>62,477</b>	<b>42,906</b>	<b>45,480</b>
Planning and development	81,382	-	-	-	-	-	(30,000)	(30,000)	51,382	31,145	33,014
Road transport	8,968	-	-	-	-	-	-	-	8,968	9,506	10,076
Environmental protection	2,127	-	-	-	-	-	-	-	2,127	2,255	2,390
<b>Trading services</b>	<b>1,183,663</b>	-	-	-	-	-	(136,739)	(136,739)	<b>1,046,924</b>	<b>1,261,767</b>	<b>1,345,091</b>
Electricity	775,220	-	-	-	-	-	(72,071)	(72,071)	703,149	829,057	886,659
Water	279,602	-	-	-	-	-	(45,546)	(45,546)	234,057	296,228	313,852
Waste water management	66,163	-	-	-	-	-	(16,163)	(16,163)	50,000	70,043	74,156
Waste management	62,677	-	-	-	-	-	(2,959)	(2,959)	59,718	66,438	70,424
<b>Other</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>2,664,898</b>	-	-	-	-	270,813	(34,914)	235,899	<b>2,900,797</b>	<b>2,806,063</b>	<b>2,986,956</b>
<b>Expenditure - Standard</b>											
Governance and administration	504,106	-	-	-	-	-	6,100	6,100	<b>510,206</b>	<b>501,075</b>	<b>515,313</b>
Executive and council	115,000	-	-	-	-	-	1,500	1,500	116,500	117,151	120,551
Budget and treasury office	127,234	-	-	-	-	-	1,000	1,000	128,234	118,974	120,015
Corporate services	261,872	-	-	-	-	-	3,600	3,600	265,472	264,950	274,747
<b>Community and public safety</b>	<b>327,593</b>	-	-	-	-	-	(26)	(26)	<b>327,567</b>	<b>337,580</b>	<b>350,982</b>
Community and social services	79,682	-	-	-	-	-	(26)	(26)	79,656	81,637	85,831
Sport and recreation	99,647	-	-	-	-	-	-	-	99,647	101,298	102,697
Public safety	138,338	-	-	-	-	-	-	-	138,338	144,085	151,267
Housing	5,851	-	-	-	-	-	-	-	5,851	6,233	6,595
Health	4,075	-	-	-	-	-	-	-	4,075	4,326	4,593
<b>Economic and environmental services</b>	<b>192,708</b>	-	-	-	-	-	(30,000)	(30,000)	<b>162,708</b>	<b>196,114</b>	<b>202,153</b>
Planning and development	75,791	-	-	-	-	-	-	-	75,791	76,288	79,153
Road transport	108,702	-	-	-	-	-	(30,000)	(30,000)	78,702	111,175	113,881
Environmental protection	8,215	-	-	-	-	-	-	-	8,215	8,651	9,119
<b>Trading services</b>	<b>1,121,305</b>	-	-	-	-	22,142	(31,000)	(8,858)	<b>1,112,447</b>	<b>1,226,514</b>	<b>1,307,856</b>
Electricity	656,204	-	-	-	-	6,000	-	6,000	662,204	717,520	772,908
Water	317,942	-	-	-	-	-	(31,000)	(31,000)	286,942	339,385	359,958
Waste water management	86,742	-	-	-	-	16,142	-	16,142	102,884	108,823	111,924
Waste management	60,416	-	-	-	-	-	-	-	60,416	60,786	63,066
<b>Other</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>2,145,711</b>	-	-	-	-	22,142	(54,926)	(32,784)	<b>2,112,927</b>	<b>2,261,283</b>	<b>2,376,307</b>
<b>Surplus/ (Deficit) for the year</b>	<b>519,187</b>	-	-	-	-	248,671	20,012	268,683	<b>787,870</b>	<b>544,780</b>	<b>610,650</b>

**4.3 LIM354 Polokwane - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
	A	A1	B	C	D	E	F	G	H		
R thousands											
<b>Revenue by Vote</b>											
Vote 1 - Council	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and Evaluation	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Engineering Services	1,121,185	-	-	-	-	-	-	-	1,121,185	1,195,541	1,274,892
Vote 5 - Community Services	104,870	-	-	-	-	-	-	-	104,870	111,043	117,585
Vote 6 - Community Development	16,334	-	-	-	-	-	74	74	16,408	17,314	18,353
Vote 7 - Corporate and Shared Services	4,226	-	-	-	-	-	-	-	4,226	4,479	4,748
Vote 8 - Planning and Economic Development	65,781	-	-	-	-	-	(30,000)	(30,000)	35,781	14,608	15,485
Vote 9 - Budget and Treasury	1,352,501	-	-	-	-	270,813	56,012	326,825	1,679,326	1,463,078	1,555,894
Vote 10 - Transport Operations	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2,664,898</b>	-	-	-	-	<b>270,813</b>	<b>26,086</b>	<b>296,899</b>	<b>2,961,797</b>	<b>2,806,063</b>	<b>2,986,956</b>
<b>Expenditure by Vote</b>											
Vote 1 - Council	129,704	-	-	-	-	-	1,500	1,500	131,204	132,503	136,480
Vote 2 - Office of the Municipal Manager	26,567	-	-	-	-	-	-	-	26,567	27,880	29,258
Vote 3 - Strategic Planning Monitoring and Evaluation	21,068	-	-	-	-	-	-	-	21,068	21,479	22,637
Vote 4 - Engineering Services	1,159,875	-	-	-	-	22,142	-	22,142	1,182,017	1,266,578	1,347,686
Vote 5 - Community Services	260,798	-	-	-	-	-	-	-	260,798	268,154	281,080
Vote 6 - Community Development	168,885	-	-	-	-	-	(26)	(26)	168,859	173,756	178,472
Vote 7 - Corporate and Shared Services	176,284	-	-	-	-	-	3,600	3,600	179,884	176,060	181,886
Vote 8 - Planning and Economic Development	68,173	-	-	-	-	-	-	-	68,173	68,409	70,907
Vote 9 - Budget and Treasury	127,234	-	-	-	-	-	1,000	1,000	128,234	118,975	120,019
Vote 10 - Transport Operations	7,123	-	-	-	-	-	-	-	7,123	7,491	7,882
<b>Total Expenditure by Vote</b>	<b>2,145,711</b>	-	-	-	-	<b>22,142</b>	<b>6,074</b>	<b>28,216</b>	<b>2,173,927</b>	<b>2,261,283</b>	<b>2,376,307</b>
<b>Surplus/ (Deficit) for the year</b>	<b>519,187</b>	-	-	-	-	<b>248,671</b>	<b>20,012</b>	<b>268,683</b>	<b>787,870</b>	<b>544,780</b>	<b>610,650</b>

**4.4 LIM354 Polokwane - Table B4 Adjustments Budget Financial Performance  
(revenue and expenditure)**

Vote Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17	
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget			
	R thousands	A	A1	B	C	D	E	F	G	H		
<b>Revenue by Vote</b>												
Vote 1 - Council	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and Evaluation	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Engineering Services	1,121,185	-	-	-	-	-	(133,780)	(133,780)	987,406	1,195,541	1,274,892	
Vote 5 - Community Services	104,870	-	-	-	-	-	(2,959)	(2,959)	101,911	111,043	117,585	
Vote 6 - Community Development	16,334	-	-	-	-	-	74	74	16,408	17,314	18,353	
Vote 7 - Corporate and Shared Services	4,226	-	-	-	-	-	-	-	4,226	4,479	4,748	
Vote 8 - Planning and Economic Development	65,781	-	-	-	-	-	(30,000)	(30,000)	35,781	14,608	15,485	
Vote 9 - Budget and Treasury	1,352,501	-	-	-	-	270,813	131,751	402,564	1,755,065	1,463,078	1,555,894	
Vote 10 - Transport Operations	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2,664,898</b>	-	-	-	-	<b>270,813</b>	<b>(34,914)</b>	<b>235,899</b>	<b>2,900,797</b>	<b>2,806,063</b>	<b>2,986,956</b>	
<b>Expenditure by Vote</b>												
Vote 1 - Council	129,704	-	-	-	-	-	1,500	1,500	131,204	132,503	136,480	
Vote 2 - Office of the Municipal Manager	26,567	-	-	-	-	-	-	-	26,567	27,880	29,258	
Vote 3 - Strategic Planning Monitoring and Evaluation	21,068	-	-	-	-	-	-	-	21,068	21,479	22,637	
Vote 4 - Engineering Services	1,159,875	-	-	-	-	22,142	(61,000)	(38,858)	1,121,017	1,266,578	1,347,686	
Vote 5 - Community Services	260,798	-	-	-	-	-	-	-	260,798	268,154	281,080	
Vote 6 - Community Development	168,885	-	-	-	-	-	(26)	(26)	168,859	173,756	178,472	
Vote 7 - Corporate and Shared Services	176,284	-	-	-	-	-	3,600	3,600	179,884	176,060	181,886	
Vote 8 - Planning and Economic Development	68,173	-	-	-	-	-	-	-	68,173	68,409	70,907	
Vote 9 - Budget and Treasury	127,234	-	-	-	-	-	1,000	1,000	128,234	118,975	120,019	
Vote 10 - Transport Operations	7,123	-	-	-	-	-	-	-	7,123	7,491	7,882	
<b>Total Expenditure by Vote</b>	<b>2,145,711</b>	-	-	-	-	<b>22,142</b>	<b>(54,926)</b>	<b>(32,784)</b>	<b>2,112,927</b>	<b>2,261,283</b>	<b>2,376,307</b>	
<b>Surplus/ (Deficit) for the year</b>	<b>519,187</b>	-	-	-	-	<b>248,671</b>	<b>20,012</b>	<b>268,683</b>	<b>787,870</b>	<b>544,780</b>	<b>610,650</b>	

#### 4.5 LIM354 Polokwane - Table B5 Adjustments Capital Expenditure Budget by vote and funding

Description	Budget Year 2014/15										Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget		
	R thousands	A	A1	B	C	D	E	F	G	H		
<b>Single-year expenditure to be adjusted</b>												
Vote 1 - Council	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and Evaluation	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Engineering Services	249,600	-	-	-	-	115,441	15,533	130,974	380,574	258,735	268,061	
Vote 5 - Community Services	2,300	-	-	-	-	12,136	1,879	14,015	17,315	2,600	4,800	
Vote 6 - Community Development	58,499	-	-	-	-	10,576	1,938	12,512	70,011	56,100	54,100	
Vote 7 - Corporate and Shared Services	5,500	-	-	-	-	-	(600)	(600)	4,900	8,600	8,600	
Vote 8 - Planning and Economic Development	1,850	-	-	-	-	-	109	109	1,959	-	-	
Vote 9 - Budget and Treasury	1,000	-	-	-	-	-	-	-	1,000	-	-	
Vote 10 - Transport Operations	200,000	-	-	-	-	111,918	-	111,918	311,918	190,000	190,000	
<b>Total Capital Expenditure - Vote</b>	<b>518,749</b>	-	-	-	-	<b>250,071</b>	<b>18,857</b>	<b>268,928</b>	<b>787,677</b>	<b>516,035</b>	<b>525,561</b>	
<b>Capital Expenditure - Standard</b>												
<b>Governance and administration</b>	<b>21,300</b>	-	-	-	-	-	2,381	2,381	24,681	24,600	22,600	
Executive and council	-	-	-	-	-	-	-	-	-	-	-	
Budget and treasury office	1,000	-	-	-	-	-	-	-	1,000	-	-	
Corporate services	20,300	-	-	-	-	-	2,381	2,381	23,681	24,600	22,600	
<b>Community and public safety</b>	<b>44,749</b>	-	-	-	-	<b>15,500</b>	<b>234</b>	<b>15,734</b>	<b>58,933</b>	<b>43,100</b>	<b>45,100</b>	
Community and social services	3,200	-	-	-	-	4,923	881	5,804	8,004	3,600	5,600	
Sport and recreation	40,499	-	-	-	-	10,576	(1,145)	9,431	49,930	39,500	39,500	
Public safety	500	-	-	-	-	-	498	498	998	-	-	
Housing	550	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>	<b>305,000</b>	-	-	-	-	<b>152,523</b>	<b>662</b>	<b>153,186</b>	<b>458,736</b>	<b>312,369</b>	<b>305,594</b>	
Planning and development	1,300	-	-	-	-	-	-	-	1,850	-	-	
Road transport	303,700	-	-	-	-	152,523	662	153,186	456,886	312,369	305,594	
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	
<b>Trading services</b>	<b>147,700</b>	-	-	-	-	<b>82,048</b>	<b>15,580</b>	<b>97,628</b>	<b>245,328</b>	<b>135,966</b>	<b>152,267</b>	
Electricity	19,800	-	-	-	-	4,057	(5,000)	(943)	18,857	8,300	6,300	
Water	122,000	-	-	-	-	70,778	19,000	89,778	211,778	120,566	137,667	
Waste water management	4,100	-	-	-	-	-	980	980	5,080	6,000	6,000	
Waste management	1,800	-	-	-	-	7,213	600	7,813	9,613	1,100	2,300	
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Capital Expenditure - Standard</b>	<b>518,749</b>	-	-	-	-	<b>250,071</b>	<b>18,857</b>	<b>268,928</b>	<b>787,677</b>	<b>516,035</b>	<b>525,561</b>	
<b>Funded by:</b>												
National Government	430,646	-	-	-	-	250,071	13,600	263,671	694,317	421,435	433,761	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	6,153	-	6,000	
<b>Total Capital transfers recognised</b>	<b>430,646</b>	-	-	-	-	<b>250,071</b>	<b>13,600</b>	<b>263,671</b>	<b>700,470</b>	<b>421,435</b>	<b>439,761</b>	
Public contributions & donations	6,153	-	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	81,950	-	-	-	-	-	5,257	5,257	87,207	94,600	91,800	
<b>Total Capital Funding</b>	<b>518,749</b>	-	-	-	-	<b>250,071</b>	<b>18,857</b>	<b>268,928</b>	<b>787,677</b>	<b>516,035</b>	<b>531,561</b>	

#### 4.6 LIM354 Polokwane - Table B6 Adjustments Budget Financial Position

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>ASSETS</b>											
<b>Current assets</b>											
Cash	50,000	-					-	-	50,000	50,000	50,000
Call investment deposits	220,000	-	-	-	-	-	-	-	220,000	220,000	220,000
Consumer debtors	313,241	-	-	-	-	-	-	-	313,241	322,241	347,241
Other debtors	45,000	-					-	-	45,000	50,000	52,000
Current portion of long-term receivables	6,879	-					-	-	6,879	5,021	5,163
Inventory	55,000	-					-	-	55,000	55,000	56,000
<b>Total current assets</b>	<b>690,120</b>	-	-	-	-	-	-	-	<b>690,120</b>	<b>702,262</b>	<b>730,404</b>
<b>Non current assets</b>											
Long-term receivables	6,093	-					-	-	6,093	5,235	4,377
Investments	59,000	-					-	-	59,000	59,000	59,000
Investment property	234,602	-					-	-	234,602	234,602	234,602
Investment in Associate	8,217	-					-	-	8,217	8,217	8,217
Property, plant and equipment	6,767,038	-	-	-	-	250,071	18,857	268,928	7,035,966	7,080,605	7,394,172
Agricultural	-	-					-	-	-	-	-
Biological	13,965	-					-	-	13,965	13,965	13,965
Intangible	17,834	-					-	-	17,834	17,834	17,834
Other non-current assets	11,145	-					-	-	11,145	11,145	11,145
<b>Total non current assets</b>	<b>7,117,895</b>	-	-	-	-	<b>250,071</b>	<b>18,857</b>	<b>268,928</b>	<b>7,386,823</b>	<b>7,430,604</b>	<b>7,743,313</b>
<b>TOTAL ASSETS</b>	<b>7,808,015</b>	-	-	-	-	<b>250,071</b>	<b>18,857</b>	<b>268,928</b>	<b>8,076,943</b>	<b>8,132,866</b>	<b>8,473,717</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	-	-					-	-	-	-	-
Borrowing	36,806	-	-	-	-	-	-	-	36,806	37,509	37,236
Consumer deposits	65,288	-					-	-	65,288	66,738	68,193
Trade and other payables	407,662	-	-	-	-	-	-	-	407,662	415,359	428,440
Provisions	-	-					-	-	-	-	-
<b>Total current liabilities</b>	<b>509,755</b>	-	-	-	-	-	-	-	<b>509,755</b>	<b>519,606</b>	<b>533,869</b>
<b>Non current liabilities</b>											
Borrowing	188,591	-	-	-	-	-	-	-	188,591	150,378	113,415
Provisions	212,474	-	-	-	-	-	-	-	212,474	233,036	255,705
<b>Total non current liabilities</b>	<b>401,065</b>	-	-	-	-	-	-	-	<b>401,065</b>	<b>383,414</b>	<b>369,120</b>
<b>TOTAL LIABILITIES</b>	<b>910,821</b>	-	-	-	-	-	-	-	<b>910,821</b>	<b>903,020</b>	<b>902,989</b>
<b>NET ASSETS</b>	<b>6,897,195</b>	-	-	-	-	<b>250,071</b>	<b>18,857</b>	<b>268,928</b>	<b>7,166,123</b>	<b>7,229,846</b>	<b>7,570,728</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)	6,115,508	-	-	-	-	250,071	18,857	268,928	6,384,436	6,448,067	6,793,855
Reserves	781,687	-	-	-	-	-	-	-	781,687	781,780	781,873
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>6,897,195</b>	-	-	-	-	<b>250,071</b>	<b>18,857</b>	<b>268,928</b>	<b>7,166,123</b>	<b>7,229,846</b>	<b>7,575,728</b>

#### 4.7 LIM354 Polokwane - Table B7 Adjustments Budget Cash Flows

Description	Budget Year 2014/15										Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget		
	3	4	5	6	7	8	9	10				
R thousands	A	A1	B	C	D	E	F	G	H			
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Rabepayers and other	1,309,048	-	-	-	-	-	(136,739)	(136,739)	1,172,308	1,398,478	1,494,129	
Government - operating	562,642	-	-	-	-	2,142	(20,000)	(17,858)	544,784	657,024	710,160	
Government - capital	430,646	-	-	-	-	263,671	(5,000)	258,671	689,317	421,435	433,761	
Interest	23,000	-	-	-	-	-	-	-	23,000	23,000	23,000	
Dividends	-	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>												
Suppliers and employees	(1,823,371)	-	-	-	-	(2,142)	(28,216)	(30,358)	(1,853,729)	(1,950,802)	(2,047,326)	
Finance charges	(23,747)	-	-	-	-	-	-	-	(23,747)	(21,158)	(17,750)	
Transfers and Grants	(5,240)	-	-	-	-	-	(1,500)	(1,500)	(6,740)	-	-	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>472,978</b>	-	-	-	-	<b>263,671</b>	<b>(191,455)</b>	<b>72,216</b>	<b>545,193</b>	<b>527,977</b>	<b>595,975</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE	52,000	-	-	-	-	-	(30,000)	(30,000)	22,000	-	-	
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>												
Capital assets	(389,062)	-	-	-	-	(263,671)	(5,257)	(268,928)	(657,990)	(387,026)	(394,171)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(337,062)</b>	-	-	-	-	<b>(263,671)</b>	<b>(35,257)</b>	<b>(268,928)</b>	<b>(635,990)</b>	<b>(387,026)</b>	<b>(394,171)</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	5,000	-	-	-	-	-	-	-	5,000	5,000	5,000	
<b>Payments</b>												
Repayment of borrowing	(36,806)	-	-	-	-	-	-	-	(36,806)	(37,509)	(37,236)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>(31,806)</b>	-	-	-	-	<b>-</b>	<b>-</b>	<b>-</b>	<b>(31,806)</b>	<b>(32,509)</b>	<b>(32,236)</b>	
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>104,110</b>	-	-	-	-	-	<b>(226,712)</b>	<b>(226,712)</b>	<b>(122,602)</b>	<b>108,441</b>	<b>169,568</b>	
Cash/cash equivalents at the year begin:	50,000	-	-	-	-	-	309,593	309,593	359,593	239,132	347,573	
Cash/cash equivalents at the year end:	154,110	-	-	-	-	-	82,880		236,990	347,573	517,141	

**4.8 LIM354 Polokwane - Table B8 Cash backed reserves/accumulated surplus reconciliation**

Description	Budget Year 2014/15										Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget		
	3	4	5	6	7	8	9	10				
R thousands	A	A1	B	C	D	E	F	G	H			
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	154,110	-	-	-	-	-	82,880	82,880	236,990	262,551	432,119	
Other current investments > 90 days	115,890	-	-	-	-	-	(82,880)	(82,880)	33,010	7,449	(162,119)	
Non current assets - Investments	59,000	-	-	-	-	-	-	-	59,000	59,000	59,000	
<b>Cash and investments available:</b>	<b>329,000</b>	-	-	-	-	-	-	-	<b>329,000</b>	<b>329,000</b>	<b>329,000</b>	
<b>Applications of cash and investments</b>												
Unspent conditional transfers	107,662	-	-	-	-	-	-	-	107,662	105,359	108,440	
Unspent borrowing									-	-		
Statutory requirements	4,055								-	4,055	4,461	4,907
Other working capital requirements	1,248	-					-	-	1,248	278	(15,485)	
Other provisions									-	-		
Long term investments committed	-	-					-	-	-	-	-	
Reserves to be backed by cash/investments	-	-					-	-	-	-	-	
<b>Total Application of cash and investments:</b>	<b>112,965</b>	-	-	-	-	-	-	-	<b>112,965</b>	<b>110,097</b>	<b>97,862</b>	
<b>Surplus/(shortfall)</b>	<b>216,035</b>	-	-	-	-	-	-	-	<b>216,035</b>	<b>218,902</b>	<b>231,138</b>	

#### 4.9 LIM354 Polokwane - Table B9 Asset Management

Description	Budget Year 2014/15										Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands	A	A1	B	C	D	E	F	G	H			
<b>CAPITAL EXPENDITURE</b>												
<u>Total New Assets to be adjusted</u>	320,996	-	-	-	-	207,886	723	208,609	620,012	311,035	322,561	
Infrastructure - Road transport	98,700	-	-	-	-	-	-	-	1,800	89,737	96,288	
Infrastructure - Electricity	14,800	-	-	-	-	5,223	-	5,223	5,223	6,300	4,300	
Infrastructure - Water	111,000	-	-	-	-	57,478	(300)	57,178	57,178	109,698	114,473	
Infrastructure - Sanitation	1,000	-	-	-	-	-	(333)	(333)	113,167	2,000	2,000	
Infrastructure - Other	61,800	-	-	-	-	116,321	109	116,429	116,429	58,100	59,300	
Infrastructure	287,300	-	-	-	-	179,022	(524)	178,498	293,798	265,835	276,361	
Community	26,546	-	-	-	-	9,260	498	9,759	21,212	37,600	38,600	
Other assets	7,150	-	-	-	-	19,605	748	20,353	305,003	7,600	7,600	
<u>Total Renewal of Existing Assets to be adjusted</u>	197,753	-	-	-	-	42,184	18,134	60,319	315,372	205,000	203,000	
Infrastructure - Road transport	5,500	-	-	-	-	-	-	-	-	27,000	27,000	
Infrastructure - Electricity	5,000	-	-	-	-	-	(4,000)	(4,000)	12,000	2,000	2,000	
Infrastructure - Water	11,000	-	-	-	-	7,731	-	7,731	18,731	18,000	18,000	
Infrastructure - Sanitation	3,100	-	-	-	-	-	1,312	1,312	4,412	4,000	4,000	
Infrastructure - Other	140,000	-	-	-	-	-	-	-	140,000	133,000	133,000	
Infrastructure	164,600	-	-	-	-	7,731	(2,688)	5,044	175,144	184,000	184,000	
Community	16,153	-	-	-	-	2,239	(1,400)	839	26,492	4,000	4,000	
Other assets	17,000	-	-	-	-	32,214	22,222	54,436	113,736	17,000	15,000	
<u>Total Capital Expenditure to be adjusted</u>												
Infrastructure - Road transport	104,200	-	-	-	-	-	-	-	1,800	116,737	123,288	
Infrastructure - Electricity	19,800	-	-	-	-	5,223	(4,000)	1,223	17,223	8,300	6,300	
Infrastructure - Water	122,000	-	-	-	-	65,209	(300)	64,909	75,909	127,698	132,473	
Infrastructure - Sanitation	4,100	-	-	-	-	-	980	980	117,580	6,000	6,000	
Infrastructure - Other	201,800	-	-	-	-	116,321	109	116,429	256,429	191,100	192,300	
Infrastructure	451,900	-	-	-	-	186,753	(3,211)	183,541	468,941	449,835	460,361	
Community	42,699	-	-	-	-	11,500	(902)	10,598	47,704	41,600	42,600	
Other assets	24,150	-	-	-	-	51,819	22,970	74,789	418,739	24,600	22,600	
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	<b>518,749</b>	-	-	-	-	<b>250,071</b>	<b>18,857</b>	<b>268,928</b>	<b>935,384</b>	<b>516,035</b>	<b>525,561</b>	
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>												
Infrastructure - Road transport	1,522,004	-	-	-	-	152,523	662	153,186	1,675,189	1,528,004	1,534,004	
Infrastructure - Electricity	727,911	-	-	-	-	4,057	(5,000)	(943)	726,968	731,911	735,911	
Infrastructure - Water	1,023,733	-	-	-	-	70,778	19,000	89,778	1,113,511	1,173,300	1,322,867	
Infrastructure - Sanitation	239,795	-	-	-	-	-	980	980	240,775	243,795	247,795	
Infrastructure - Other	3,253,595	-	-	-	-	7,213	600	7,813	3,261,408	3,403,595	3,553,595	
Infrastructure	6,767,038	-	-	-	-	234,571	16,242	250,813	7,017,851	7,080,605	7,394,172	
Community	-	-	-	-	-	4,923	881	5,804	5,804	-	-	
Investment properties	234,602	-	-	-	-	-	-	-	234,602	234,602	234,602	
Other assets	-	-	-	-	-	10,576	1,734	12,310	12,310	-	-	
Agricultural Assets	13,965	-	-	-	-	-	-	-	-	13,965	13,965	
Biological assets	17,834	-	-	-	-	-	-	-	17,834	17,834	17,834	
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>7,033,440</b>	-	-	-	-	<b>250,071</b>	<b>18,857</b>	<b>268,928</b>	<b>7,288,402</b>	<b>7,347,007</b>	<b>7,660,574</b>	

**LIM354 Polokwane - Table B9 Asset Management – continued**

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17	
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget			
R thousands	A	A1	B	C	D	E	F	G	H			
<b>EXPENDITURE OTHER ITEMS</b>												
Depreciation & asset impairment	266,000	–	–	–	–	–	(61,000)	(61,000)	205,000	268,660	271,347	
Repairs and Maintenance by asset class	170,000	–	–	–	–	–	600	600	170,600	172,410	179,295	
Infrastructure - Road transport	25,543	–	–	–	–	–	–	–	25,543	25,798	26,057	
Infrastructure - Electricity	26,669	–	–	–	–	–	–	–	26,669	26,886	27,105	
Infrastructure - Water	32,344	–	–	–	–	–	–	–	32,344	36,462	42,083	
Infrastructure - Sanitation	7,527	–	–	–	–	–	–	–	7,527	8,567	8,608	
Infrastructure - Other	23,400	–	–	–	–	–	–	–	23,400	21,634	21,841	
Infrastructure	115,483	–	–	–	–	–	–	–	115,483	119,348	125,694	
Community	54,517	–	–	–	–	–	600	600	55,117	53,062	53,600	
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjust</b>	<b>436,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(60,400)</b>	<b>(60,400)</b>	<b>375,600</b>	<b>441,070</b>	<b>450,641</b>	
% of capital exp on renewal of assets	38.1%	0.0%								32.8%	39.7%	38.6%
Renewal of existing assets as % of deprecn	74.3%	0.0%								125.9%	76.3%	74.8%
R&M as a % of PPE	2.4%	0.0%								2.3%	2.3%	2.3%
Renewal and R&M as a % of PPE	5.2%	0.0%								5.9%	5.1%	5.0%

#### 4.10 LIM354 Polokwane - Table B10 Basic service delivery measurement

Description	Budget Year 2014/15										Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
	7	8	9	10	11	12	13	14				
A	A1	B	C	D	E	F	G	H				
<b>Household service targets</b>												
<b>Water:</b>												
Piped water inside dwelling	43800								44	43850	44000	
Piped water inside yard (but not in dwelling)	43300								43	43400	43500	
Using public tap (at least min.service level)	51000								51	49800	49700	
Other water supply (at least min.service level)	33601								34	35	35	
<i>Minimum Service Level and Above sub-total</i>	172	-	-	-	-	-	-	172	172	172	172	
Using public tap (< min.service level)									-	-		
Other water supply (< min.service level)	6300								6	6200	6100	
No water supply									-	-		
<i>Below Minimum Service Level sub-total</i>	6	-	-	-	-	-	-	6	6	6	6	
<b>Total number of households</b>	178	-	-	-	-	-	-	178	178	178	178	
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)	40500								40,500	40600	40700	
Flush toilet (with septic tank)	4100								4,100	4200	4300	
Chemical toilet	1520								1,520	1520	1520	
Pit toilet (ventilated)	34000								34,000	34100	34100	
Other toilet provisions (> min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>	80,120	-	-	-	-	-	-	80,120	80,420	80,620	80,620	
Bucket toilet									-	-		
Other toilet provisions (< min.service level)	98000								98,000	97581	97381	
No toilet provisions									-	-		
<i>Below Minimum Service Level sub-total</i>	98,000	-	-	-	-	-	-	98,000	97,581	97,381	97,381	
<b>Total number of households</b>	178,120	-	-	-	-	-	-	178,120	178,001	178,001	178,001	
<b>Energy:</b>												
Electricity (at least min. service level)	79802								79,802	79802	79802	
Electricity - prepaid (> min.service level)	69000								69,000	69100	69200	
<i>Minimum Service Level and Above sub-total</i>	148,802	-	-	-	-	-	-	148,802	148,902	149,002	149,002	
Electricity (< min.service level)	13216								13,216	13116	13016	
Electricity - prepaid (< min. service level)	14514								14,514	14514	14514	
Other energy sources	1469								1,469	1469	1469	
<i>Below Minimum Service Level sub-total</i>	29,199	-	-	-	-	-	-	29,199	29,099	28,999	28,999	
<b>Total number of households</b>	178,001	-	-	-	-	-	-	178,001	178,001	178,001	178,001	
<b>Refuse:</b>												
Removed at least once a week (min.service)	92000								92,000	92000	92000	
<i>Minimum Service Level and Above sub-total</i>	92,000	-	-	-	-	-	-	92,000	92,000	92,000	92,000	
Removed less frequently than once a week	97								97	97	97	
Using communal refuse dump	4566								4,566	4566	4566	
Using own refuse dump	81338								81,338	81338	81338	
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
<i>Below Minimum Service Level sub-total</i>	86,001	-	-	-	-	-	-	86,001	86,001	86,001	86,001	
<b>Total number of households</b>	178,001	-	-	-	-	-	-	178,001	178,001	178,001	178,001	

#### 4.11 LIM354 Polokwane - Table B10 Basic service delivery measurement

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	7	8	9	10	11	12	13	14			
	A	A1	B	C	D	E	F	G	H		
<b>Households receiving Free Basic Service</b>											
Water (6 kilolitres per household per month)	116921							-	116,921	118755	118755
Sanitation (free minimum level service)	64073							-	64,073	66823	66823
Electricity/other energy (50kwh per household per month)	28000							-	28,000	29000	29000
Refuse (removed at least once a week)	99433							-	99,433	105642	105642
<b>Cost of Free Basic Services provided (R'000)</b>											
Water (6 kilolitres per household per month)	6,105							-	6,105	6,471	6,859
Sanitation (free sanitation service)	8,047							-	8,047	8,530	9,042
Electricity/other energy (50kwh per household per month)	13,225							-	13,225	14,018	14,859
Refuse (removed once a week)	8,061							-	8,061	8,544	9,057
<b>Total cost of FBS provided (minimum social price)</b>	35,438	-	-	-	-	-	-	-	35,438	37,563	39,817
<b>Highest level of free service provided</b>											
Property rates (R'000 value threshold)	100000							-	100,000	100000	100000
Water (kilolitres per household per month)	6							-	6	6	6
Sanitation (kilolitres per household per month)								-			
Sanitation (Rand per household per month)	48							-	48	51	54
Electricity (kw per household per month)	100							-	100	100	100
Refuse (average litres per week)	33.81							-	34	35.84	38
<b>Revenue cost of free services provided (R'000)</b>											
Property rates (R15 000 threshold rebate)	3,457							-	3,457	3,664	3,884
Property rates (other exemptions, reductions and	15,886							-	15,886	15,839	17,850
Water	6,494							-	6,494	6,884	7,297
Sanitation	8,561							-	8,561	9,074	9,619
Electricity/other energy	14,220							-	14,220	15,073	15,978
Refuse	8,575							-	8,575	9,090	9,635
Municipal Housing - rental rebates								-			
Housing - top structure subsidies								-			
Other								-			
<b>Total revenue cost of free services provided (to)</b>	57,193	-	-	-	-	-	-	-	57,193	59,624	64,263

## 4.12 LIM354 Polokwane - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance'

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17	
	Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavail. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget	
R thousands												
<b>REVENUE ITEMS</b>												
<b>Property rates</b>												
Total Property Rates	338,837	–	–	–	–	–	–	–	338,837	365,944	395,220	
less Revenue Foregone	36,585	–	–	–	–	–	–	–	36,585	39,512	42,673	
Net Property Rates	302,252	–	–	–	–	–	–	–	302,252	326,432	352,547	
<b>Service charges - electricity revenue</b>												
Total Service charges - electricity revenue	789,291	–	–	–	–	–	(72,071)	(72,071)	717,220	843,973	902,471	
less Revenue Foregone	14,220	–	–	–	–	–	–	–	14,220	15,073	15,979	
Net Service charges - electricity revenue	775,071	–	–	–	–	–	(72,071)	(72,071)	703,000	828,900	886,492	
<b>Service charges - water revenue</b>												
Total Service charges - water revenue	286,040	–	–	–	–	–	(45,546)	(45,546)	240,494	303,052	321,085	
less Revenue Foregone	6,494	–	–	–	–	–	–	–	6,494	6,884	7,297	
Net Service charges - water revenue	279,546	–	–	–	–	–	(45,546)	(45,546)	234,000	296,168	313,788	
<b>Service charges - sanitation revenue</b>												
Total Service charges - sanitation revenue	74,724	–	–	–	–	–	(16,163)	(16,163)	58,561	79,117	83,775	
less Revenue Foregone	8,561	–	–	–	–	–	–	–	8,561	9,074	9,619	
Net Service charges - sanitation revenue	66,163	–	–	–	–	–	(16,163)	(16,163)	50,000	70,043	74,156	
<b>Service charges - refuse revenue</b>												
Total refuse removal revenue	69,534	–	–	–	–	–	(2,959)	(2,959)	66,575	73,707	78,129	
less Revenue Foregone	8,575	–	–	–	–	–	–	–	8,575	9,090	9,635	
Net Service charges - refuse revenue	60,959	–	–	–	–	–	(2,959)	(2,959)	58,000	64,617	68,494	
<b>Other Revenue By Source</b>												
Other revenue	26,963	–	–	–	–	–	136,825	136,825	163,788	28,461	30,049	
<b>Total 'Other' Revenue</b>	<b>26,963</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>136,825</b>	<b>136,825</b>	<b>163,788</b>	<b>28,461</b>	<b>30,049</b>	
<b>EXPENDITURE ITEMS</b>												
<b>Employee related costs</b>												
Basic Salaries and Wages	320,671	–	–	–	–	–	–	–	320,671	340,638	362,439	
Pension and UIF Contributions	68,475	–	–	–	–	–	–	–	68,475	72,857	77,521	
Medical Aid Contributions	13,964	–	–	–	–	–	–	–	13,964	14,858	15,809	
Overtime	37,875	–	–	–	–	–	–	–	37,875	40,299	42,878	
Motor Vehicle Allowance	31,381	–	–	–	–	–	–	–	31,381	33,389	35,526	
Housing Allowances	3,950	–	–	–	–	–	–	–	3,950	4,203	4,472	
Other benefits and allowances	27,684	–	–	–	–	–	–	–	27,684	29,455	31,341	
<b>sub-total</b>	<b>504,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>504,000</b>	<b>535,700</b>	<b>569,986</b>	
Less: Employees costs capitalised to PPE	–	–	–	–	–	–	–	–	–	–	–	
<b>Total Employee related costs</b>	<b>504,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>504,000</b>	<b>535,700</b>	<b>569,986</b>	
<b>Contributions recognised - capital</b>												
PHA	5,240	–	–	–	–	–	1,500	1,500	6,740	5,240	5,240	
<b>Total Contributions recognised - capital</b>	<b>5,240</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1,500</b>	<b>1,500</b>	<b>6,740</b>	<b>5,240</b>	<b>5,240</b>	
<b>Depreciation &amp; asset impairment</b>												
Depreciation of Property, Plant & Equipment	266,000	–	–	–	–	–	(61,000)	(61,000)	205,000	268,660	271,347	
<b>Total Depreciation &amp; asset impairment</b>	<b>266,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(61,000)</b>	<b>(61,000)</b>	<b>205,000</b>	<b>268,660</b>	<b>271,347</b>	
<b>Bulk purchases</b>												
Electricity	540,000	–	–	–	–	–	–	–	540,000	583,000	630,000	
Water	158,000	–	–	–	–	–	–	–	158,000	169,000	180,000	
<b>Total bulk purchases</b>	<b>698,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>698,000</b>	<b>752,000</b>	<b>810,000</b>	
<b>Contracted services</b>												
Contracted services	75,854	–	–	–	–	–	(100)	(100)	75,754	67,327	68,520	
<b>sub-total</b>	<b>75,854</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(100)</b>	<b>(100)</b>	<b>–</b>	<b>67,327</b>	<b>68,520</b>	
Allocations to organs of state:												
Total contracted services	75,854	–	–	–	–	–	(100)	(100)	–	67,327	68,520	
<b>Other Expenditure By Type</b>												
Contributions to 'other' provisions	6,671	–	–	–	–	–	–	–	6,671	6,671	6,671	
Audit fees	3,700	–	–	–	–	–	–	–	3,700	3,922	4,158	
General expenses	317,089	–	–	–	–	–	22,142	4,074	26,216	343,305	351,277	364,824
<b>Total Other Expenditure</b>	<b>327,460</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>22,142</b>	<b>4,074</b>	<b>26,216</b>	<b>353,676</b>	<b>361,870</b>	<b>375,653</b>

**4.13 LIM354 Polokwane - Supporting Table SB2 Supporting detail to 'Financial Position Budget'**

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted 4	Accum. Funds 5	Multi-year capital 6	Unfore. Unavoid. 7	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>ASSETS</b>											
<b>Call investment deposits</b>											
Call deposits < 90 days	220,000	-					-	-	220,000	220,000	220,000
Other current investments > 90 days	-	-					-	-	-	-	-
<b>Total Call investment deposits</b>	<b>220,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>220,000</b>	<b>220,000</b>	<b>220,000</b>
<b>Consumer debtors</b>											
Consumer debtors	624,000	-					-	-	624,000	683,000	763,000
Less: provision for debt impairment	(310,759)	-	-	-	-	-	-	-	(310,759)	(360,759)	(415,759)
<b>Total Consumer debtors</b>	<b>313,241</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>313,241</b>	<b>322,241</b>	<b>347,241</b>
<b>Debt impairment provision</b>											
Balance at the beginning of the year	(260,759)							-	(260,759)	(310,759)	(360,759)
Contributions to the provision	(50,000)							-	(50,000)	(50,000)	(55,000)
Bad debts written off	-						-	-	-	-	-
<b>Balance at end of year</b>	<b>(310,759)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(310,759)</b>	<b>(360,759)</b>	<b>(415,759)</b>
<b>Property, plant &amp; equipment</b>											
PPE at cost/valuation (excl. finance leases)	8,017,266	-				250,071	18,857	268,928	8,286,194	8,599,493	9,184,407
Leases recognised as PPE	-	-				-	-	-	-	-	-
Less: Accumulated depreciation	1,250,228	-				-	-	-	1,250,228	1,518,888	1,790,235
<b>Total Property, plant &amp; equipment</b>	<b>6,767,038</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,071</b>	<b>18,857</b>	<b>268,928</b>	<b>9,536,422</b>	<b>7,080,605</b>	<b>7,394,172</b>
<b>LIABILITIES</b>											
<b>Current liabilities - Borrowing</b>											
Current portion of long-term liabilities	36,806	-					-	-	36,806	37,509	37,236
<b>Total Current liabilities - Borrowing</b>	<b>36,806</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,806</b>	<b>37,509</b>	<b>37,236</b>
<b>Trade and other payables</b>											
Creditors	300,000	-					-	-	300,000	310,000	320,000
Unspent conditional grants and receipts	107,662	-					-	-	107,662	105,359	108,440
VAT	-	-					-	-	-	-	-
<b>Total Trade and other payables</b>	<b>407,662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>407,662</b>	<b>415,359</b>	<b>428,440</b>
<b>Non current liabilities - Borrowing</b>											
Borrowing	188,591	-					-	-	188,591	150,378	113,415
Finance leases (including PPP asset element)	-	-					-	-	-	-	-
<b>Total Non current liabilities - Borrowing</b>	<b>188,591</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>188,591</b>	<b>150,378</b>	<b>113,415</b>
<b>Provisions - non current</b>											
Retirement benefits	175,208	-					-	-	175,208	191,853	210,360
List other major items									-	-	-
Refuse landfill site rehabilitation	4,055	-					-	-	4,055	4,461	4,907
Other	33,211	-					-	-	33,211	36,722	40,438
<b>Total Provisions - non current</b>	<b>212,474</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>212,474</b>	<b>233,036</b>	<b>255,705</b>
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated surplus/(Deficit)</b>											
Appropriations to Reserves	6,115,508					250,071	18,857	268,928	6,384,436	6,448,067	6,793,855
<b>Accumulated Surplus/(Deficit)</b>	<b>6,115,508</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,071</b>	<b>18,857</b>	<b>268,928</b>	<b>6,384,436</b>	<b>6,448,067</b>	<b>6,793,855</b>
<b>Reserves</b>											
Housing Development Fund	10,848	-					-	-	10,848	10,941	11,034
Revaluation	770,839	-					-	-	770,839	770,839	770,839
<b>Total Reserves</b>	<b>781,687</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>781,687</b>	<b>781,780</b>	<b>781,873</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>6,897,195</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,071</b>	<b>18,857</b>	<b>268,928</b>	<b>7,166,123</b>	<b>7,229,846</b>	<b>7,575,728</b>

**4.14 LIM354 Polokwane - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks**

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Budget Year 2014/15		Budget Year +1 2015/16	Budget Year +2 2016/17
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Borrowing Management</b>								
Credit Rating	Short term/long term rating							
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.8%	3.3%	0.0%	2.8%	2.8%	2.6%	2.3%
<b>Safety of Capital</b>								
Gearing	Long Term Borrowing/ Funds & Reserves	38.2%	28.9%	15.5%	24.1%	24.1%	19.2%	14.5%
<b>Liquidity</b>								
Current Ratio	Current assets/current liabilities	1.4%	1.6%	122.5%	135.4%	135.4%	135.2%	136.8%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	1.4%	1.6%	58.3%	1396.3%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.6%	0.7%	0.7%	0.5	0.5	0.5	0.5
<b>Revenue Management</b>								
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	106.4%	97.7%	97.7%	97.7%	97.7%	99.7%	99.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	23.1%	16.6%	23.1%	16.7%	16.4%	16.0%	16.0%
<b>Creditors Management</b>								
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%
Creditors to Cash		1937.0%	73.2%	73.2%	264.5%	100.4%	158.2%	99.1%
<b>Other Indicators</b>								
Electricity Distribution Losses (2)	Total Volume Losses (kW)	73,822,461	66,278,896	56,190,111	682,051,866	682,051,866	68,280,519	68,280,519
	Total Cost of Losses (Rand '000)	51,901,834	39,172,231	35,162,323	3,124	3,124	3,124	3,124
Water Distribution Losses (2)	Total Volume Losses (kt)	7,982,232	3,032,740	13,768,388	21,706,958	21,706,958	21,706,958	21,706,958
Employee costs	Employee costs/(Total Revenue - capital revenue)	27.0%	25.0%	23.0%	22.6%	22.3%	22.5%	22.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.4%	6.7%	6.7%	7.6%	7.5%	7.2%	7.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	16.5%	16.6%	16.6%	13.0%	12.8%	12.2%	11.3%
<b>IDP regulation financial viability indicators</b>								
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	41.4%	43.0%	43.0%	2849.3%	2902.3%	3141.9%	3351.8%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	26.0%	34.0%	34.0%	14.1%	13.9%	13.5%	13.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.2	2.2	2.2	0.1	0.3	0.2	0.2

**4.15 LIM354 Polokwane - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions**

Description of economic indicator	1996 Census	2001 Census	2007 Survey	2011/12	2012/13	2013/14	Current year	Original Budget	Adjusted Budget
<b>Demographics</b>									
Population		508	562	579	638	638	638	638	638
Females aged 5 - 14									
Males aged 5 - 14									
Females aged 15 - 34									
Males aged 15 - 34									
Unemployment									
<b>Household/demographics (000)</b>									
Number of people in municipal area		508,277	561,772	562	638	638	638	638	638
Number of poor people in municipal area									
Number of households in municipal area		124,978	130,361	130	130	157	157	157	157
Number of poor households in municipal area									
Definition of poor household (R per month)									
<b>Housing statistics</b>									
Formal		99,107	110,285	110,285	110,285	135,688	135,688	135,688	135,688
Informal		25,871	20,076	20,076	20,076	20,878	20,878	20,878	20,878
<b>Total number of households</b>		124,978	130,361	130,361	130,361	156,566	156,566	156,566	156,566
Dwellings provided by municipality									
Dwellings provided by province/s									
Dwellings provided by private sector									
<b>Total new housing dwellings</b>									
<b>Economic</b>									
Inflation/inflation outlook (CPIX)				5.4%	6.0%	6.0%	5.5%	5.1%	4.9%
Interest rate - borrowing				17.0%	8.8%	8.8%	5.1%	5.1%	5.1%
Interest rate - investment				8.5%	7.5%				
Remuneration increases				8.5%	6.0%	6.0%	6.8%	5.1%	4.9%
Consumption growth (electricity)				1.5%	2.0%	2.0%	2.0%	2.0%	2.0%
Consumption growth (water)				1.5%	2.0%	2.0%	2.0%	2.0%	2.0%
<b>Collection rates</b>									
Property tax/service charges				95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Rental of facilities & equipment				95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Interest - external investments				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors				95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Revenue from agency services				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**4.16 LIM354 Polokwane - Supporting Table SB6 Adjustments Budget - funding measurement**

Description	MFMA section	2011/12	2012/13	2013/14	Medium Term Revenue and Expenditure Framework				
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands									
<b>Funding measures</b>									
Cash/cash equivalents at the year end - R'000	18(1)b	11,274	52,061	309,593	154,110	-	405,872	514,312	683,880
Cash + investments at the yr end less applications - R'000	18(1)b	131,277	144,726	82,880	50,000	-	216,035	218,902	231,138
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	175,030	73,221	(36,449)	519,187	-	787,870	544,780	610,650
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	0.181710898			0.0%	0.0%	0.0%	0.9%	0.9%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	3.7%	4.2%	14.3%	3.3%	0.0%	3.3%	3.1%	2.9%
Capital payments % of capital expenditure	18(1)c;19	100.0%	100.0%	100.0%	75.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	35.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt legislated/gazetted allocations	18(1)a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	1.3%	45.5%	11.2%	11.2%	0.0%	11.2%	3.3%	7.2%
Long term receivables % change - incr(decr)	18(1)a	7.4%	-9.9%	-33.0%	-33.0%	0.0%	-33.0%	-14.1%	-16.4%
R&M % of Property Plant & Equipment	20(1)(v)	1.9%	2.1%	2.0%	2.4%	0.0%	2.3%	1.8%	1.7%
Asset renewal % of capital budget	20(1)(v)	0.0%	0.0%	0.0%	38.3%	0.0%	33.7%	22.4%	34.8%

**4.17 LIM354 Polokwane - Supporting Table SB7 Adjustments Budget - transfers and grant receipts**

Description	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	R thousands	A	A1	B	C	D	E	F	
<b>RECEIPTS:</b>									
<b><u>Operating Transfers and Grants</u></b>									
National Government:	556,489	-	-	2,142	-	2,142	558,631	657,024	710,160
Local Government Equitable Share	455,799					-	455,799	520,607	567,041
Finance Management	1,800					-	1,800	1,950	2,100
Municipal Infrastructure (MIG)	46,000			16,142		16,142	62,142	65,500	67,000
Municipal Systems Improvement	930					-	930	967	1,019
Dept Sport recreation	3,960					-	3,960		
Integrated national electrification programme grant	25,000			6,000		6,000	31,000	40,000	45,000
Infrastructure Skills Development Fund	3,000					-	3,000	3,000	3,000
Water Affairs	20,000			(20,000)		(20,000)	-	25,000	25,000
Provincial Government:	-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>556,489</b>	<b>-</b>	<b>-</b>	<b>2,142</b>	<b>-</b>	<b>2,142</b>	<b>558,631</b>	<b>657,024</b>	<b>710,160</b>
<b><u>Capital Transfers and Grants</u></b>									
National Government:	430,646	-	-	268,671	(5,000)	263,671	694,317	421,435	433,761
Municipal Infrastructure Grant (MIG)	220,646			119,965		119,965	340,611	214,698	226,473
Public Transport and Systems	200,000			111,918		111,918	311,918	190,000	190,000
Neighbourhood Development Partnership	5,000			5,000		5,000	10,000	10,737	11,288
Water Affairs	-			27,731	-	27,731	27,731	-	-
Integrated national electrification programme grant	5,000			4,057	(5,000)	(943)	4,057	6,000	6,000
Other capital transfers [insert description]	-					-	-	-	-
Other grant providers:	6,153	-	-	-	-	-	6,153	-	-
National Lottery	6,153					-	6,153		
<b>Total Capital Transfers and Grants</b>	<b>436,799</b>	<b>-</b>	<b>-</b>	<b>268,671</b>	<b>(5,000)</b>	<b>263,671</b>	<b>700,470</b>	<b>421,435</b>	<b>433,761</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>993,288</b>	<b>-</b>	<b>-</b>	<b>270,813</b>	<b>(5,000)</b>	<b>265,813</b>	<b>1,259,101</b>	<b>1,078,459</b>	<b>1,143,921</b>

**4.18 LIM354 Polokwane - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme**

Description	Budget Year 2014/15							Budget Year	Budget Year
	Original	Prior	Multi-year	Nat. or Prov.	Other	Total	Adjusted	+1 2015/16	+2 2016/17
	Budget	Adjusted	capital	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F		
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>									
<b>Operating expenditure of Transfers and Grants</b>									
National Government:	556,489	-	-	16,142	-	16,142	569,631	456,435	493,761
Local Government Equitable Share	455,799					-	455,799	214,698	226,473
Finance Management	1,800					-	1,800	190,000	190,000
Municipal Infrastructure (MIG)	46,000			16,142		16,142	62,142	10,737	11,288
Municipal Systems Improvement	930					-	930	-	-
EPWP Incentive	3,960					-	3,960	35,000	60,000
Integrated national electrification programme grant	25,000					-	25,000	6,000	6,000
Infrastructure Skills Development Fund	3,000					-	-	-	-
Dept of Water Affairs	20,000			-		-	20,000		
<b>Total operating expenditure of Transfers and Grants:</b>	<b>556,489</b>	<b>-</b>	<b>-</b>	<b>16,142</b>	<b>-</b>	<b>16,142</b>	<b>569,631</b>	<b>1,569,894</b>	<b>1,697,682</b>
<b>Capital expenditure of Transfers and Grants</b>									
National Government:	430,646	-	-	268,671	(5,000)	263,671	694,317	421,435	433,761
Municipal Infrastructure Grant (MIG)	220,646			119,965		119,965	340,611	214,698	226,473
Public Transport and Systems	200,000			111,918		111,918	311,918	190,000	190,000
Neighbourhood Development Partnership	5,000			5,000		5,000	10,000	10,737	11,288
Water Affairs	-			27,731		27,731	27,731	6,000	6,000
Integrated national electrification programme grant	5,000			4,057	(5,000)	(943)	4,057	-	-
Other capital transfers [insert description]	-					-	-		
Other grant providers:	6,153	-	-	-	-	-	6,153	-	-
National Lottery	6,153					-	6,153		
<b>Total capital expenditure of Transfers and Grants</b>	<b>436,799</b>	<b>-</b>	<b>-</b>	<b>268,671</b>	<b>(5,000)</b>	<b>263,671</b>	<b>700,470</b>	<b>421,435</b>	<b>433,761</b>
<b>Total capital expenditure of Transfers and Grants</b>	<b>993,288</b>	<b>-</b>	<b>-</b>	<b>284,813</b>	<b>(5,000)</b>	<b>279,813</b>	<b>1,270,101</b>	<b>1,991,329</b>	<b>2,131,443</b>

**4.19 LIM354 Polokwane - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds**

Description	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	2	3	4	5	6	7			
R thousands	A	A1	B	C	D	E	F		
<u>Operating transfers and grants:</u>									
National Government:									
Balance unspent at beginning of the year	1,604					-	1,604	1,604	1,604
Current year receipts	556,489			2,142		2,142	558,631	657,024	710,160
Conditions met - transferred to revenue	556,489	-	-	2,142		2,142	558,631	657,024	710,160
Conditions still to be met - transferred to liabilities	1,604					-	1,604	1,604	1,604
Provincial Government:									
Balance unspent at beginning of the year	365					-	365	365	365
Current year receipts						-	-	-	-
Conditions met - transferred to revenue	-	-	-	-		-	-	-	-
Conditions still to be met - transferred to liabilities	365					-	365	365	365
Total operating transfers and grants revenue	556,489	-	-	2,142		2,142	558,631	657,024	710,160
Total operating transfers and grants - CTBM	1,969	-	-	-		-	1,969	1,969	1,969
<u>Capital transfers and grants:</u>									
National Government:									
Balance unspent at beginning of the year						-	-		
Current year receipts	430,646			268,671	(5,000)	263,671	694,317	421,435	433,761
Conditions met - transferred to revenue	430,646	-	-	268,671	(5,000)	263,671	694,317	421,435	433,761
Conditions still to be met - transferred to liabilities						-	-		
Provincial Government:									
Balance unspent at beginning of the year	2,950			-		-	2,950	2,950	2,950
Current year receipts						-	-	-	-
Conditions met - transferred to revenue	-	-	-	-		-	-	-	-
Conditions still to be met - transferred to liabilities	2,950					-	2,950	2,950	2,950
Conditions still to be met - transferred to liabilities						-	-		
Total capital transfers and grants revenue	430,646	-	-	268,671	(5,000)	263,671	694,317	421,435	433,761
Total capital transfers and grants - CTBM	2,950	-	-	-		-	2,950	2,950	2,950
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>	<b>987,135</b>	<b>-</b>	<b>-</b>	<b>270,813</b>	<b>(5,000)</b>	<b>265,813</b>	<b>1,252,948</b>	<b>1,078,459</b>	<b>1,143,921</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>	<b>4,918</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,918</b>	<b>4,918</b>	<b>4,918</b>

**4.20 LIM354 Polokwane - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality**

Description	Budget Year 2014/15										Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	2015/16	2016/17
R thousands	A	A1	B	C	D	E	F	G	H			
<u>Cash transfers to Entities/Other External Mechanisms</u>												
Polokwane Housing Agency	5,000							1,500	1,500	6,500	5,000	5,000
<b>TOTAL ALLOCATIONS TO ENTITIES/EMs'</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>6,500</b>	<b>5,000</b>	<b>5,000</b>	
<u>Cash transfers to other Organisations</u>												
SPCA	240								-	240	240	240
[insert description]									-	-		
[insert description]									-	-		
<b>TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:</b>	<b>240</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>240</b>	<b>240</b>	<b>240</b>
<b>TOTAL CASH TRANSFERS</b>	<b>5,240</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>6,740</b>	<b>5,240</b>	<b>5,240</b>
<b>TOTAL TRANSFERS</b>	<b>5,240</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>6,740</b>	<b>5,240</b>	<b>5,240</b>

## 4.21 LIM354 Polokwane - Supporting Table SB11 Adjustments Budget - councillor and staff benefits

Summary of remuneration R thousands	Budget Year 2014/15								
	Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	14,959							-	14,959
Pension and UIF Contributions	2,244							-	2,244
Medical Aid Contributions	444							-	444
Motor Vehicle Allowance	5,882							-	5,882
Cellphone Allowance	1,607							-	1,607
Other benefits and allowances	274							-	274
<b>Sub Total - Councillors</b>	<b>25,410</b>	-			-		-	-	<b>25,410</b>
% increase		(0)							-
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	8,114							-	8,114
Pension and UIF Contributions	1,057							-	1,057
Medical Aid Contributions	189							-	189
Motor Vehicle Allowance	1,260							-	1,260
Other benefits and allowances	390							-	390
<b>Sub Total - Senior Managers of Municipality</b>	<b>11,011</b>	-	-		-		-	-	<b>11,011</b>
% increase		(0)							-
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	312,557							-	312,557
Pension and UIF Contributions	67,418							-	67,418
Medical Aid Contributions	13,775							-	13,775
Overtime	37,875							-	37,875
Performance Bonus									-
Motor Vehicle Allowance	30,121							-	30,121
Housing Allowances	3,950							-	3,950
Other benefits and allowances	27,293							-	27,293
<b>Sub Total - Other Municipal Staff</b>	<b>492,989</b>	-	-	-	-	-	-	-	<b>492,989</b>
% increase									-
<b>Total Parent Municipality</b>	<b>529,410</b>	-	-	-	-	-	-	-	<b>529,410</b>
<b>Board Members of Entities</b>									
Basic Salaries and Wages	1,123							-	1,123
Motor Vehicle Allowance	227							-	227
<b>Sub Total - Board Members of Entities</b>	<b>1,350</b>	-	-	-	-	-	-	-	<b>1,350</b>
% increase									-
<b>Senior Managers of Entities</b>									
Basic Salaries and Wages	851							-	851
<b>Sub Total - Senior Managers of Entities</b>	<b>851</b>	-	-	-	-	-	-	-	<b>851</b>
% increase									-
<b>Other Staff of Entities</b>									
Basic Salaries and Wages	2,906							-	2,906
Pension and UIF Contributions	186							-	186
Medical Aid Contributions	203							-	203
Overtime	40							-	40
Housing Allowances	90							-	90
Other benefits and allowances	228							-	228
<b>Sub Total - Other Staff of Entities</b>	<b>3,653</b>	-	-	-	-	-	-	-	<b>3,653</b>
% increase									-
<b>Total Municipal Entities</b>	<b>5,853</b>	-	-	-	-	-	-	-	<b>5,853</b>
<b>COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION &amp; ENTITY REMUNERATION</b>									
	535,263	-	-	-	-	-	-	-	535,263
% increase									-
<b>TOTAL MANAGERS AND STAFF</b>	<b>508,504</b>	-	-	-	-	-	-	-	<b>508,504</b>

#### 4.23 LIM354 Polokwane - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote)

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget					
<b>Revenue by Vote</b>															
Vote 1 - Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Engineering Services	89,708	80,626	80,427	84,117	83,659	79,392	93,432	100,932	101,932	104,932	104,432	117,596	1,121,185	1,195,541	1,274,892
Vote 5 - Community Services	6,475	6,217	6,068	6,282	6,262	6,276	8,739	11,739	11,744	8,739	8,739	17,588	104,870	111,043	117,585
Vote 6 - Community Development	124	286	338	508	208	403	1,361	1,361	1,361	1,361	1,361	7,736	16,408	17,314	18,353
Vote 7 - Corporate and Shared Services	-	0	-	-	0	-	352	352	352	352	352	2,465	4,226	4,479	4,748
Vote 8 - Planning and Economic Develop	910	631	1,373	738	3,363	739	4,482	4,482	4,482	4,482	4,482	5,617	35,781	14,608	15,485
Vote 9 - Budget and Treasury	383,594	32,322	27,014	33,989	30,660	334,125	132,707	132,707	132,707	114,707	132,707	192,086	1,679,326	1,463,078	1,555,894
Vote 10 - Transport Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>480,812</b>	<b>120,083</b>	<b>115,220</b>	<b>125,634</b>	<b>124,154</b>	<b>420,935</b>	<b>241,074</b>	<b>251,574</b>	<b>252,579</b>	<b>234,574</b>	<b>252,073</b>	<b>343,088</b>	<b>2,961,797</b>	<b>2,806,063</b>	<b>2,986,956</b>
<b>Expenditure by Vote</b>															
Vote 1 - Council	8,164	4,725	9,138	5,176	7,219	5,570	14,809	14,809	14,809	14,809	14,809	17,169	131,204	132,503	136,480
Vote 2 - Office of the Municipal Manager	988	1,448	1,343	2,988	1,884	1,685	2,201	2,226	2,209	2,201	2,205	5,189	26,567	27,880	29,258
Vote 3 - Strategic Planning Monitoring and	978	1,401	1,375	1,148	1,305	1,597	1,756	1,756	1,756	1,756	1,756	4,485	21,068	21,479	22,637
Vote 4 - Engineering Services	92,601	94,557	64,340	72,361	78,876	86,329	113,015	116,303	122,646	97,955	118,587	124,446	1,182,017	1,266,578	1,347,686
Vote 5 - Community Services	13,340	20,148	19,403	18,917	19,351	21,978	21,723	21,745	21,915	21,672	21,672	38,935	260,798	268,154	281,080
Vote 6 - Community Development	4,696	7,942	8,682	9,965	8,228	12,171	18,089	17,999	18,034	18,282	18,059	26,711	168,859	173,756	178,472
Vote 7 - Corporate and Shared Services	5,824	13,076	29,614	16,737	7,861	14,208	14,700	14,695	14,321	14,700	23,695	10,454	179,884	176,060	181,886
Vote 8 - Planning and Economic Develop	2,369	3,132	2,621	2,810	2,848	3,000	8,681	8,681	8,681	8,681	8,681	8,987	68,173	68,409	70,907
Vote 9 - Budget and Treasury	8,254	8,032	9,934	10,923	9,553	26,293	12,587	9,092	9,587	9,600	9,070	5,310	128,234	118,975	120,019
Vote 10 - Transport Operations	369	499	368	977	404	442	594	794	694	594	594	796	7,123	7,491	7,882
<b>Total Expenditure by Vote</b>	<b>137,583</b>	<b>154,962</b>	<b>146,817</b>	<b>142,002</b>	<b>137,528</b>	<b>173,273</b>	<b>208,155</b>	<b>208,099</b>	<b>214,652</b>	<b>190,249</b>	<b>218,127</b>	<b>242,482</b>	<b>2,173,927</b>	<b>2,261,283</b>	<b>2,376,307</b>
<b>Surplus/ (Deficit)</b>	<b>343,229</b>	<b>(34,879)</b>	<b>(31,597)</b>	<b>(16,369)</b>	<b>(13,374)</b>	<b>247,662</b>	<b>32,919</b>	<b>43,475</b>	<b>37,927</b>	<b>44,325</b>	<b>33,947</b>	<b>100,605</b>	<b>787,870</b>	<b>544,780</b>	<b>610,650</b>

4.24 LIM354 Polokwane - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification)

Description - Standard classification	Budget Year 2014/15												Medium Term		
	July	August	Sept.	October	November	December	January	February	March	April	May	June			
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget								
R thousands															
<b>Revenue - Standard</b>															
<i>Governance and administration</i>	383,596	32,324	27,016	33,991	30,662	334,127	113,061	111,062	113,062	111,062	113,061	356,292	1,759,316	1,467,584	1,560,670
Executive and council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office	28,960	29,808	27,014	34,080	30,660	32,904	29,933	27,933	29,933	27,933	29,933	30,121	359,213	384,619	411,973
Corporate services	354,637	2,516	2	(89)	2	301,223	83,128	83,128	83,128	83,128	83,128	326,171	1,400,103	1,082,965	1,148,697
<i>Community and public safety</i>	381	530	536	733	546	818	2,667	2,667	2,667	2,667	2,667	15,199	32,080	33,806	35,714
Community and social services	103	231	176	143	166	111	211	211	211	211	211	618	2,600	2,678	2,839
Sport and recreation	78	139	217	426	139	344	1,234	1,234	1,234	1,234	1,234	7,292	14,804	15,692	16,633
Public safety	199	160	142	163	240	362	1,053	1,053	1,053	1,053	1,053	6,104	12,634	13,392	14,196
Housing	1	1	1	1	1	1	3	3	3	3	3	19	41	44	46
Health	-	-	-	-	-	-	167	167	167	167	167	1,167	2,000	2,000	2,000
<i>Economic and environmental services</i>	2,219	1,773	2,322	1,871	4,349	1,659	7,706	7,706	7,706	7,706	7,706	9,752	62,477	42,906	45,480
Planning and development	1,593	1,266	1,873	1,347	3,917	1,228	6,782	6,782	6,782	6,782	6,782	6,250	51,382	31,145	33,014
Road transport	424	357	261	337	255	264	747	747	747	747	747	3,333	8,968	9,506	10,076
Environmental protection	202	150	188	188	178	166	177	177	177	177	177	168	2,127	2,255	2,390
<i>Trading services</i>	94,615	85,455	85,346	89,039	88,596	84,331	85,839	86,039	86,039	86,439	86,339	88,849	1,046,924	1,261,767	1,345,091
Electricity	66,059	57,743	59,308	57,412	58,788	56,310	56,602	56,602	56,602	56,602	56,602	64,519	703,149	829,057	886,659
Water	19,493	19,308	17,173	22,440	21,314	18,345	20,000	20,000	20,000	20,000	20,000	15,983	234,057	296,228	313,852
Waste water management	4,076	3,575	3,946	4,228	3,557	4,737	4,014	4,214	4,214	4,614	4,514	4,314	50,000	70,043	74,156
Waste management	4,987	4,829	4,919	4,958	4,937	4,939	5,223	5,223	5,223	5,223	5,223	4,033	59,718	66,438	70,424
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	480,812	120,083	115,220	125,634	124,154	420,935	209,274	207,474	209,474	207,874	209,773	470,092	2,900,797	2,806,063	2,986,956

**LIM354 Polokwane - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - (continued)**

Description - Standard classification	Budget Year 2014/15												Medium Term		
	July	August	Sept.	October	November	December	January	February	March	April	May	June			
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget								
<b>R thousands</b>															
<b>Expenditure - Standard</b>															
<i>Governance and administration</i>	25,234	31,304	53,580	39,521	30,641	51,933	45,190	45,315	45,309	45,302	46,379	50,497	510,206	501,075	515,316
Executive and council	7,210	3,643	7,934	3,688	5,972	3,631	12,783	12,883	12,883	12,883	13,983	19,005	116,500	117,151	120,551
Budget and treasury office	8,254	8,032	9,934	10,923	9,553	26,293	10,587	10,592	10,587	10,600	10,570	2,310	128,234	118,975	120,019
Corporate services	9,770	19,628	35,712	24,911	15,116	22,009	21,819	21,839	21,838	21,819	21,826	29,183	265,472	264,950	274,747
<i>Community and public safety</i>	13,381	19,359	19,758	21,699	18,677	24,736	31,333	30,998	31,278	34,475	34,252	47,620	327,567	337,580	350,982
Community and social services	4,068	4,918	5,729	4,487	4,682	6,100	6,633	6,633	6,664	9,643	9,687	10,412	79,656	81,637	85,831
Sport and recreation	1,268	2,072	2,530	4,841	2,819	7,002	12,331	12,241	12,241	12,508	12,242	17,554	99,647	101,298	102,697
Public safety	7,341	11,208	10,718	11,546	10,398	10,820	11,542	11,497	11,546	11,497	11,497	18,728	138,338	144,085	151,267
Housing	425	685	495	512	489	526	488	488	488	488	488	282	5,851	6,233	6,595
Health	280	476	287	313	288	288	340	140	340	340	340	645	4,075	4,326	4,593
<i>Economic and environmental services</i>	5,215	6,443	6,045	8,161	8,670	12,133	18,830	18,497	19,022	18,830	19,830	21,031	162,708	196,114	202,153
Planning and development	2,670	3,438	3,207	3,111	3,301	3,681	9,121	8,721	9,121	9,121	10,121	10,178	75,791	76,288	79,153
Road transport	2,079	2,461	2,360	4,600	4,921	7,942	9,058	9,058	9,058	9,058	9,058	9,046	78,702	111,175	113,881
Environmental protection	466	544	478	449	448	510	650	718	843	650	650	1,806	8,215	8,651	9,119
<i>Trading services</i>	93,752	97,856	67,434	72,622	79,540	84,471	94,801	100,089	96,432	105,041	100,373	120,035	1,112,447	1,226,514	1,307,856
Electricity	71,622	66,951	50,856	41,546	51,192	49,028	53,043	55,331	50,674	58,283	53,615	60,066	662,204	717,520	772,908
Water	15,824	17,949	6,323	22,227	19,308	23,122	26,495	29,495	30,495	31,495	31,495	32,713	286,942	339,385	359,958
Waste water management	3,569	8,222	5,437	4,890	4,126	7,004	10,229	10,229	10,229	10,229	10,229	18,494	102,884	108,823	111,924
Waste management	2,738	4,735	4,819	3,958	4,914	5,316	5,035	5,035	5,035	5,035	5,035	8,763	60,416	60,786	63,066
<i>Other</i>	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditure - Standard</b>	137,583	154,962	146,817	142,002	137,528	173,273	190,155	194,899	192,042	203,649	200,834	239,185	2,112,927	2,261,283	2,376,307
<b>Surplus/ (Deficit) 1.</b>	343,229	(34,879)	(31,597)	(16,369)	(13,374)	247,662	19,119	12,575	17,432	4,225	8,939	230,908	787,870	544,780	610,650

#### 4.25 LIM354 Polokwane - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
<b>Revenue By Source</b>															
Property rates	25,236	24,818	24,873	25,703	26,185	25,466	25,188	25,188	25,188	25,188	25,188	24,031	302,252	326,432	352,547
Property rates - penalties & collection charges			-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	66,053	57,738	59,303	88,916	58,785	56,306	49,589	49,589	49,589	49,589	49,589	67,953	703,000	828,900	886,492
Service charges - water revenue	19,493	19,308	17,173	829	21,314	18,345	23,295	23,295	23,295	23,295	23,295	21,061	234,000	296,168	313,788
Service charges - sanitation revenue	4,076	3,575	3,946	4,120	3,557	4,737	4,014	4,014	4,014	4,014	5,514	4,422	50,000	70,043	74,156
Service charges - refuse	4,838	4,829	4,830	4,174	4,840	4,843	5,080	5,080	5,080	5,080	5,080	4,246	58,000	64,617	68,494
Service charges - other			-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	579	496	1,101	138	2,020	711	1,668	1,668	668	1,668	1,668	7,632	20,020	21,221	22,494
Interest earned - external investments	(995)	(494)	1,941	785	-	3,014	1,917	1,917	1,917	1,917	1,917	9,164	23,000	23,000	23,000
Interest earned - outstanding debtors	4,034	4,148	(209)	169	4,587	4,279	1,500	1,500	1,500	1,500	1,500	5,493	30,000	31,000	32,000
Dividends received	-				-	-	-	-	-	-	-	-	-	-	-
Fines	181	110	91	138	186	329	896	896	896	896	896	5,238	10,753	11,398	12,082
Licences and permits	892	855	669	785	702	643	752	752	752	752	752	719	9,027	9,569	10,143
Agency services	186	153	122	169	140	7,461	1,305	1,305	1,305	1,305	1,305	902	15,656	16,596	17,591
Transfers recognised - operational	184,220	2,514		-	-	151,562	36,707	36,707	36,707	36,707	36,707	36,798	558,631	657,024	710,160
Other revenue	1,600	2,037	1,380	800	1,838	907	10,246	10,246	10,246	17,246	19,246	87,999	163,788	28,461	30,049
Gains on disposal of PPE	-	-	-	(15)	-	-	4,350	4,350	4,350	4,350	4,350	465	22,200	200	200
<b>Total Revenue</b>	<b>310,393</b>	<b>120,087</b>	<b>115,220</b>	<b>126,710</b>	<b>124,154</b>	<b>278,603</b>	<b>166,507</b>	<b>166,507</b>	<b>165,507</b>	<b>173,507</b>	<b>177,007</b>	<b>276,125</b>	<b>2,200,327</b>	<b>2,384,628</b>	<b>2,553,195</b>

**LIM354 Polokwane - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - continued**

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget					
<b>Expenditure By Type</b>															
Employee related costs	39,645	39,227	39,647	40,821	40,143	42,510	42,037	41,941	41,957	42,214	41,950	51,907	504,000	535,700	569,986
Remuneration of councillors	1,721	2,165	2,250	2,004	2,313	2,002	2,117	2,117	2,117	2,117	2,117	2,366	25,410	26,918	28,517
Debt impairment	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	50,000	50,000	50,000
Depreciation & asset impairment	22,167	22,167	22,167	22,167	22,167	22,167	12,167	12,167	12,167	12,167	12,167	11,167	205,000	268,660	271,347
Finance charges		–	–	–	–	12,957	–	–	–	–	–	10,790	23,747	21,158	17,750
Bulk purchases	78,844	74,527	44,116	48,490	50,161	51,759	49,527	51,815	57,158	64,766	60,099	66,738	698,000	752,000	810,000
Other materials	2,760	8,028	9,814	15,085	13,025	19,102	14,180	14,135	14,185	14,135	14,135	32,015	170,600	172,410	179,295
Contracted services	(65)	8,069	4,115	9,781	6,317	6,453	6,321	6,321	6,321	6,321	6,321	9,478	75,754	67,327	68,520
Grants and subsidies	2,520	–	40	20	2,520	20	1,520	20	20	20	20	20	6,740	5,240	5,240
Other expenditure	10,269	22,929	46,811	25,800	23,049	38,470	31,058	31,058	31,058	31,058	31,058	31,058	353,676	361,870	375,653
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>	<b>162,029</b>	<b>181,280</b>	<b>173,127</b>	<b>168,336</b>	<b>163,861</b>	<b>199,806</b>	<b>163,093</b>	<b>163,741</b>	<b>169,150</b>	<b>176,965</b>	<b>172,033</b>	<b>219,706</b>	<b>2,112,927</b>	<b>2,261,283</b>	<b>2,376,307</b>
<b>Surplus/(Deficit)</b>	<b>148,365</b>	<b>(61,192)</b>	<b>(57,908)</b>	<b>(41,625)</b>	<b>(39,708)</b>	<b>78,996</b>	<b>3,413</b>	<b>2,766</b>	<b>(3,642)</b>	<b>(3,458)</b>	<b>4,973</b>	<b>56,419</b>	<b>87,400</b>	<b>123,345</b>	<b>176,889</b>
Transfers recognised - capital	170,414				–	149,659	38,067	50,000	223,446	38,067	30,067	752	700,470	421,435	433,761
Contributions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contributed assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>318,779</b>	<b>(61,192)</b>	<b>(57,908)</b>	<b>(41,625)</b>	<b>(39,708)</b>	<b>228,655</b>	<b>41,480</b>	<b>52,766</b>	<b>219,803</b>	<b>34,609</b>	<b>35,040</b>	<b>57,171</b>	<b>787,870</b>	<b>544,780</b>	<b>610,650</b>

#### 4.26 LIM354 Polokwane - Supporting Table SB15 Adjustments Budget - monthly cash flow

Monthly cash flows	Budget Year 2014/15												Full year budget	Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June		Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget					
R thousands																
<b>Cash Receipts By Source</b>																
Property rates	21,658	18,525	22,747	22,001	20,760	21,207	20,708	20,708	20,708	20,708	20,707	251,143	251,143	266,211	327,869	
Property rates - penalties & collection charges	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - electricity revenue	54,839	54,049	58,167	57,304	53,712	59,207	41,141	41,141	41,141	41,141	41,141	41,141	584,126	584,126	619,174	824,437
Service charges - water revenue	19,793	15,062	14,733	18,372	16,558	23,823	8,948	8,948	8,948	8,948	8,948	41,353	194,432	194,432	206,098	291,823
Service charges - sanitation revenue	3,556	3,059	3,006	3,290	3,182	3,461	2,511	2,511	2,511	2,511	2,511	9,435	41,545	41,545	44,038	68,965
Service charges - refuse	4,887	4,115	4,150	4,774	4,228	4,783	2,204	2,204	2,204	2,204	2,204	10,236	48,192	48,192	51,084	63,699
Service charges - other	116	33	68	37	1	1	—	—	—	—	—	(256)	—	—	—	—
Rental of facilities and equipment	496	548	878	728	1,042	730	2,366	2,366	2,366	2,366	2,366	2,366	18,618	18,618	19,735	20,919
Interest earned - external investments	—	—	1,204	263	—	1,831	3,284	3,284	3,284	3,284	3,284	3,284	23,000	23,000	24,380	23,000
Interest earned - outstanding debtors	(185)	(117)	(238)	(340)	(156)	(295)	5,222	5,222	5,222	5,222	5,222	5,222	30,000	30,000	31,800	32,000
Dividends received	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines	181	110	91	138	186	329	1,494	1,494	1,494	1,494	1,494	1,494	10,000	10,000	10,600	7,250
Licences and permits	890	845	679	781	699	641	644	644	644	644	644	643	8,396	8,396	8,899	10,143
Agency services	186	153	122	169	140	134	2,459	2,459	2,459	2,459	2,459	2,459	15,656	15,656	16,596	17,591
Transfer receipts - operational	182,220	2,514	—	—	151,933	36,707	36,707	36,707	36,707	36,707	36,707	38,427	558,631	558,631	617,024	665,160
Other revenue	25,013	44,134	136,691	33,061	23,696	136,306	8,038	8,038	8,038	8,038	8,038	8,038	247,130	247,130	261,958	30,049
Gains on disposal of PPE							—	—	—	—	—	—	200	212	221	
<b>Cash Receipts by Source</b>	313,649	143,031	242,297	140,579	124,047	404,091	135,725	135,725	135,725	135,725	135,725	184,549	2,030,869	2,030,869	2,177,596	2,382,906
<b>Other Cash Flows by Source</b>																
Transfers receipts - capital	172,418	—	—	—	—	149,659	30,067	50,000	218,446	38,067	30,067	595	689,317	689,317	421,435	433,761
Contributions & Contributed assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds on disposal of PPE	—	—	—	—	—	—	4,200	3,200	4,200	3,200	3,200	4,000	22,000	22,000	—	—
Short term loans	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Increase in consumer deposits	—	—	—	—	—	—	—	—	—	—	—	5,000	5,000	5,000	5,000	5,000
Decrease (Increase) in non-current debtors	412	316	343	339	331	276	—	—	—	—	—	(2,018)	—	—	—	—
Decrease (increase) other non-current receivables	20	11	7	46	7	27	—	—	—	—	—	(118)	—	—	—	—
Decrease (increase) in non-current investments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Cash Receipts by Source</b>	486,499	143,358	242,648	140,963	124,384	554,054	169,992	188,925	358,371	176,992	168,992	192,008	2,742,186	2,747,186	2,604,031	2,821,667

**LIM354 Polokwane - Supporting Table SB15 Adjustments Budget - monthly cash flow continued**

Monthly cash flows	Budget Year 2014/15												Full year budget	Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June		Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget					
R thousands																
<u>Cash Payments by Type</u>																
Employee related costs	39,094	39,647	39,437	40,284	39,690	41,001	38,216	35,726	39,366	39,097	38,934	73,509	504,000	504,000	509,086	541,668
Remuneration of councilors	1,721	1,728	1,815	1,809	1,879	1,810	2,446	1,994	2,006	2,013	1,894	4,296	25,410	25,410	26,918	28,517
Collection costs																
Interest paid	-	-	-	-	-	12,989	0	0	0	0	0	10,757	23,747	23,747	21,158	17,750
Bulk purchases - Electricity	51,518	66,916	62,733	50,070	36,748	37,261	40,000	40,000	40,000	40,000	40,000	34,754	540,000	540,000	583,000	630,000
Bulk purchases - Water & Sewer	14,027	12,063	11,856	17,498	8,690	12,880	13,000	13,000	14,000	11,000	14,000	15,985	158,000	158,000	169,000	180,000
Other materials	9,382	2,473	5,358	9,649	7,534	12,035	9,663	8,796	8,544	12,059	11,944	73,164		170,600	172,410	179,295
Contracted services	2,668	9,842	4,921	6,595	6,776	5,736	5,805	5,789	5,634	7,013	3,366	11,611	75,754	75,754	67,327	68,520
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	2,520	-	40	20	2,520	20	1,520	20	20	20	20	20	6,740	6,740	5,240	5,240
General expenses	64,410	46,241	224,526	46,603	56,391	75,450	8,591	8,591	8,591	8,591	8,591	245,165	245,165	328,397	330,113	
<b>Cash Payments by Type</b>	<b>185,340</b>	<b>178,911</b>	<b>350,685</b>	<b>172,528</b>	<b>160,226</b>	<b>199,183</b>	<b>119,240</b>	<b>113,914</b>	<b>118,161</b>	<b>119,792</b>	<b>118,748</b>	<b>232,688</b>	<b>1,578,815</b>	<b>1,749,415</b>	<b>1,882,536</b>	<b>1,981,102</b>
<u>Other Cash Flows/Payments by Type</u>																
Capital assets	5,606	29,066	25,485	49,443	37,171	40,441	100,077	100,077	100,077	100,077	100,077	787,677	787,677	421,435	433,761	
Repayment of borrowing	-	-	-	-	-	18,470	-	-	-	-	-	18,335	36,806	36,806	37,509	37,236
<b>Total Cash Payments by Type</b>	<b>190,946</b>	<b>207,977</b>	<b>376,170</b>	<b>221,971</b>	<b>197,397</b>	<b>258,095</b>	<b>219,318</b>	<b>213,992</b>	<b>218,238</b>	<b>219,869</b>	<b>218,826</b>	<b>681,101</b>	<b>2,803,298</b>	<b>2,973,888</b>	<b>2,341,481</b>	<b>2,652,099</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>295,553</b>	<b>(64,618)</b>	<b>(133,522)</b>	<b>(81,007)</b>	<b>(73,013)</b>	<b>295,959</b>	<b>(49,326)</b>	<b>(25,067)</b>	<b>140,132</b>	<b>(42,877)</b>	<b>(49,834)</b>	<b>(489,093)</b>	<b>(61,112)</b>	<b>(226,712)</b>	<b>262,551</b>	<b>169,568</b>
Cash/cash equivalents at the month/year beginning:	309,593	605,146	540,528	407,005	325,998	252,985	598,944	549,619	524,552	664,684	621,807	571,973		309,593	82,880	345,431
Cash/cash equivalents at the month/year end:	605,146	540,528	407,005	325,998	252,985	548,944	549,619	524,552	664,684	621,807	571,973	82,880		82,880	345,431	514,999

#### 4.27 LIM354 Polokwane - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote)

Description - Municipal Vote	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
<u>Single-year expenditure appropriation</u>															
Vote 1 - Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Planning Monitoring and Evaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Engineering Services	1,578	29,066	23,036	21,212	21,240	26,873	39,853	39,853	39,853	39,853	58,304	380,574	258,735	268,061	
Vote 5 - Community Services	-	-	100	121	-	-	1,618	1,618	1,618	1,618	9,006	17,315	2,600	4,800	
Vote 6 - Community Development	-	-	613	523	2,775	642	3,688	3,688	3,688	3,688	47,020	70,011	56,100	54,100	
Vote 7 - Corporate and Shared Services	-	-	103	15	56	1,331	1,682	1,682	1,682	1,682	(5,014)	4,900	8,600	8,600	
Vote 8 - Planning and Economic Development	4,029	-	109	-	303	-	257	257	257	257	(3,766)	1,959	-	-	
Vote 9 - Budget and Treasury	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-	-	
Vote 10 - Transport Operations	-	-	1,523	27,572	12,797	11,596	28,243	28,243	28,243	28,243	117,216	311,918	190,000	190,000	
Capital single-year expenditure sub-total	5,606	29,066	25,485	49,443	37,171	40,441	75,340	75,340	75,340	75,340	223,766	787,677	516,035	525,561	
Total Capital Expenditure	5,606	29,066	25,485	49,443	37,171	40,441	75,340	75,340	75,340	75,340	223,766	787,677	516,035	525,561	

4.28 LIM354 Polokwane - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification)

Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
<b>Capital Expenditure - Standard</b>															
<i>Governance and administration</i>	-	-	103	375	56	1,331	3,000	2,082	3,000	2,082	6,082	6,569	24,681	24,600	22,600
Executive and council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-	-
Corporate services	-	-	103	375	56	1,331	3,000	2,082	3,000	2,082	6,082	5,569	23,681	24,600	22,600
<i>Community and public safety</i>	-	-	713	283	3,078	642	8,541	9,011	10,101	8,101	8,101	10,359	58,933	43,100	45,100
Community and social services	-	-	25	71	303	30	1,632	1,002	1,092	1,092	1,092	1,663	8,004	3,600	5,600
Sport and recreation	-	-	588	91	2,775	612	6,909	7,909	8,909	6,909	6,909	8,318	49,930	39,500	39,500
Public safety	-	-	100	121	-	-	-	100	100	100	100	377	998	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	4,029	16,236	10,117	39,615	22,032	21,051	44,121	64,121	44,621	64,821	64,121	63,852	458,736	312,369	305,594
Planning and development	-	-	109	-	-	-	-	-	500	700	-	541	1,850	-	-
Road transport	4,029	16,236	10,008	39,615	22,032	21,051	44,121	64,121	44,121	64,121	64,121	63,310	456,886	312,369	305,594
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	1,578	12,830	14,552	9,170	12,004	17,418	23,316	23,316	23,316	23,316	33,316	51,197	245,328	135,966	152,267
Electricity	-	-	2,177	182	25	194	698	698	698	698	698	12,789	18,857	8,300	6,300
Water	1,578	12,830	12,375	8,221	11,980	17,224	20,376	20,376	20,376	20,376	30,376	35,691	211,778	120,566	137,667
Waste water management	-	-	-	-	-	-	750	750	750	750	750	1,330	5,080	6,000	6,000
Waste management	-	-	-	767	-	-	1,492	1,492	1,492	1,492	1,492	1,387	9,613	1,100	2,300
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	<b>5,606</b>	<b>29,066</b>	<b>25,485</b>	<b>49,443</b>	<b>37,171</b>	<b>40,441</b>	<b>78,978</b>	<b>98,531</b>	<b>81,038</b>	<b>98,321</b>	<b>111,621</b>	<b>131,976</b>	<b>787,677</b>	<b>516,035</b>	<b>525,561</b>

**4.29 LIM354 Polokwane - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class**

Description	Budget Year 2014/15										Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>	287,300	-	-	-	-	179,022	(524)	178,498	465,798	265,835	276,361	
Infrastructure - Road transport	98,700	-	-	-	-	-	-	-	98,700	89,737	96,288	
Roads, Pavements & Bridges	98,700	-	-	-	-	-	-	-	98,700	89,737	96,288	
Infrastructure - Electricity	14,800	-	-	-	-	5,223	-	5,223	20,023	6,300	4,300	
Generation	-	-	-	-	-	-	-	-	-	-	-	
Transmission & Reticulation	14,800	-	-	-	-	5,223	-	5,223	20,023	6,300	4,300	
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water	111,000	-	-	-	-	57,478	(300)	57,178	168,178	109,698	114,473	
Reticulation	111,000	-	-	-	-	57,478	(300)	57,178	168,178	109,698	114,473	
Infrastructure - Sanitation	1,000	-	-	-	-	-	(333)	(333)	667	2,000	2,000	
Reticulation	1,000	-	-	-	-	-	(333)	(333)	667	2,000	2,000	
Sewerage purification	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other	61,800	-	-	-	-	116,321	109	116,429	178,229	58,100	59,300	
Refuse	1,800	-	-	-	-	-	-	-	-	1,800	1,100	2,300
Transportation	60,000	-	-	-	-	111,918	109	112,026	172,026	57,000	57,000	
Gas	-	-	-	-	-	4,403	-	4,403	4,403	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
<b>Community</b>	26,546	-	-	-	-	9,260	498	9,759	36,305	37,600	38,600	
Parks & gardens	500	-	-	-	-	-	-	-	500	1,500	2,500	
Sports Fields & stadia	24,346	-	-	-	-	8,337	-	8,337	32,683	35,500	35,500	
Libraries	400	-	-	-	-	-	-	-	400	600	600	
Recreational facilities	-	-	-	-	-	923	-	923	923	-	-	
Fire, safety & emergency	500	-	-	-	-	-	498	498	998	-	-	
<b>Other assets</b>	7,150	-	-	-	-	19,605	748	20,353	71,732	7,600	7,600	
Specialised vehicles	-	-	-	-	-	-	498	498	498	-	-	
Plant & equipment	-	-	-	-	-	7,213	255	7,468	7,468	-	-	
Computers - hardware/equipment	2,500	-	-	-	-	-	-	-	2,500	6,600	6,600	
Furniture and other office equipment	-	-	-	-	-	-	(500)	(500)	(500)	-	-	
Civic Land and Buildings	800	-	-	-	-	-	393	393	45,422	1,000	1,000	
Other Buildings	-	-	-	-	-	4,000	(445)	3,555	3,555	-	-	
Other	3,850	-	-	-	-	8,392	547	8,939	12,789	-	-	
<b>Total Capital Expenditure on new assets to be adjust</b>	320,996	-	-	-	-	207,886	723	208,609	573,834	311,035	322,561	

**4.30 LIM354 Polokwane - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class**

Description	Budget Year 2014/15										Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. 7	Multi-year Funds	Unfore. 9	Nat. or Unavoid.	Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H			
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>	164,600	-	-	-	-	7,731	(2,688)	5,044	169,644	184,000	184,000	
Infrastructure - Road transport	5,500	-	-	-	-	-	-	-	5,500	27,000	27,000	
Roads, Pavements & Bridges	5,500	-	-	-	-	-	-	-	5,500	27,000	27,000	
Infrastructure - Electricity	5,000	-	-	-	-	-	(4,000)	(4,000)	1,000	2,000	2,000	
Generation	-	-	-	-	-	-	-	-	-	-	-	
Transmission & Reticulation	5,000	-	-	-	-	-	-	-	5,000	2,000	2,000	
Street Lighting	-	-	-	-	-	-	(4,000)	(4,000)	(4,000)	-	-	
Infrastructure - Water	11,000	-	-	-	-	7,731	-	7,731	18,731	18,000	18,000	
Reticulation	11,000	-	-	-	-	7,731	-	7,731	18,731	18,000	18,000	
Infrastructure - Sanitation	3,100	-	-	-	-	-	1,312	1,312	4,412	4,000	4,000	
Reticulation	3,100	-	-	-	-	-	-	-	3,100	4,000	4,000	
Sewerage purification	-	-	-	-	-	-	1,312	1,312	1,312	-	-	
Infrastructure - Other	140,000	-	-	-	-	-	-	-	140,000	133,000	133,000	
Refuse	-	-	-	-	-	-	-	-	-	-	-	
Transportation	140,000	-	-	-	-	-	-	-	140,000	133,000	133,000	
<b>Community</b>	16,153	-	-	-	-	2,239	(1,400)	839	16,992	4,000	4,000	
Parks & gardens	-	-	-	-	-	-	-	-	-	-	-	
Sports Fields & stadia	16,153	-	-	-	-	2,239	(1,400)	839	16,992	4,000	4,000	
<b>Other assets</b>	17,000	-	-	-	-	32,214	22,222	54,436	71,436	17,000	15,000	
Computers - hardware/equipment	2,000	-	-	-	-	-	-	-	2,000	2,000	2,000	
Civic Land and Buildings	15,000	-	-	-	-	-	-	-	15,000	15,000	13,000	
Other Buildings	-	-	-	-	-	-	22,587	22,587	22,587	-	-	
Other	-	-	-	-	-	32,214	(365)	31,849	31,849	-	-	
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	197,753	-	-	-	-	42,184	18,134	60,319	258,072	205,000	203,000	

**4.31 LIM354 Polokwane - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class**

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>											
<b>Infrastructure</b>	115,483	-	-	-	-	-	-	-	115,483	119,348	125,694
Infrastructure - Road transport	25,543	-	-	-	-	-	-	-	25,543	25,798	26,057
Roads, Pavements & Bridges	23,211	-	-	-	-	-	-	-	23,211	23,443	23,678
Storm water	2,332	-	-	-	-	-	-	-	2,332	2,355	2,379
Infrastructure - Electricity	26,669	-	-	-	-	-	-	-	26,669	26,886	27,105
Generation	-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	24,044	-	-	-	-	-	-	-	24,044	24,234	24,427
Street Lighting	2,625	-	-	-	-	-	-	-	2,625	2,651	2,678
Infrastructure - Water	32,344	-	-	-	-	-	-	-	32,344	36,462	42,083
Dams & Reservoirs	6,807	-	-	-	-	-	-	-	6,807	7,830	7,854
Water purification	3,533	-	-	-	-	-	-	-	3,533	4,533	10,034
Reticulation	22,004	-	-	-	-	-	-	-	22,004	24,099	24,195
Infrastructure - Sanitation	7,527	-	-	-	-	-	-	-	7,527	8,567	8,608
Reticulation	6,005	-	-	-	-	-	-	-	6,005	7,030	7,056
Sewerage purification	1,522	-	-	-	-	-	-	-	1,522	1,537	1,553
Infrastructure - Other	23,400	-	-	-	-	-	-	-	23,400	21,634	21,841
Refuse	23,400	-	-	-	-	-	-	-	23,400	21,634	21,841
<b>Community</b>	54,517	-	-	-	-	-	600	600	55,117	53,062	53,600
Parks & gardens	12,249	-	-	-	-	-	-	-	12,249	10,372	10,476
Sports Fields & stadia	5,336	-	-	-	-	-	-	-	5,336	5,389	5,444
Swimming pools	230	-	-	-	-	-	-	-	230	232	235
Community halls	197	-	-	-	-	-	-	-	197	199	201
Libraries	149	-	-	-	-	-	-	-	149	150	152
Fire, safety & emergency	1,491	-	-	-	-	-	-	-	1,491	1,506	1,521
Security and policing	1,186	-	-	-	-	-	-	-	1,186	1,197	1,210
Buses	-	-	-	-	-	-	-	-	-	-	-
Clinics	6	-	-	-	-	-	-	-	6	6	7
Museums & Art Galleries	62	-	-	-	-	-	-	-	62	62	63
Cemeteries	1,355	-	-	-	-	-	-	-	1,355	1,369	1,382
Social rental housing	-	-	-	-	-	-	-	-	-	-	-
Other	32,257	-	-	-	-	-	600	600	32,857	32,580	32,909
<b>Total Repairs and Maintenance Expenditure to be adjusted</b>	170,000	-	-	-	-	-	600	600	170,600	172,410	179,295

4.32 LIM354 Polokwane - Supporting Table SB18d Adjustments Budget - depreciation by asset class

Description	Budget Year 2014/15								Budget Year +1 2015/16	Budget Year +2 2016/17	
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavail.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Depreciation by Asset Class/Sub-class</b>											
<b>Infrastructure</b>	<b>157,468</b>	-	-	-	-	-	(61,000)	(61,000)	<b>96,468</b>	<b>159,042</b>	<b>160,632</b>
Infrastructure - Road transport	55,639	-	-	-	-	-	(30,000)	(30,000)	25,639	56,195	56,757
Roads, Pavements & Bridges	55,617	-	-	-	-	-	(30,000)	(30,000)	25,617	56,173	56,734
Storm water	22	-	-	-	-	-	-	-	22	23	23
Infrastructure - Electricity	20,155	-	-	-	-	-	-	-	20,155	20,356	20,560
Transmission & Reticulation	20,155	-	-	-	-	-	-	-	20,155	20,356	20,560
Infrastructure - Water	75,345	-	-	-	-	-	(31,000)	(31,000)	44,345	76,098	76,859
Water purification	580	-	-	-	-	-	-	-	580	586	592
Reticulation	74,764	-	-	-	-	-	(31,000)	(31,000)	43,764	75,512	76,267
Infrastructure - Sanitation	4,990	-	-	-	-	-	-	-	4,990	5,040	5,091
Sewerage purification	4,990	-	-	-	-	-	-	-	4,990	5,040	5,091
Infrastructure - Other	1,339	-	-	-	-	-	-	-	1,339	1,352	1,366
Refuse	1,339	-	-	-	-	-	-	-	1,339	1,352	1,366
<b>Community</b>	<b>108,532</b>	-	-	-	-	-	-	-	<b>108,532</b>	<b>109,618</b>	<b>110,714</b>
Parks & gardens	501	-	-	-	-	-	-	-	501	506	511
Sports Fields & stadia	59,010	-	-	-	-	-	-	-	59,010	59,601	60,197
Swimming pools	86	-	-	-	-	-	-	-	86	87	88
Community halls	91	-	-	-	-	-	-	-	91	92	93
Libraries	586	-	-	-	-	-	-	-	586	592	598
Fire, safety & emergency	2,757	-	-	-	-	-	-	-	2,757	2,785	2,812
Security and policing	1,027	-	-	-	-	-	-	-	1,027	1,038	1,048
Museums & Art Galleries	201	-	-	-	-	-	-	-	201	203	205
Cemeteries	185	-	-	-	-	-	-	-	185	187	189
Social rental housing	-	-	-	-	-	-	-	-	-	-	-
Other	44,087	-	-	-	-	-	-	-	44,087	44,528	44,974
<b>Total Depreciation to be adjusted</b>	<b>266,000</b>	-	-	-	-	-	(61,000)	(61,000)	<b>205,000</b>	<b>268,660</b>	<b>271,346</b>

## Annexure A

### Adjustment Capital Programme 2014/15

Description	Vote		Funding	Original Budget	Roll- over Budget	Adjustments	Adjusted Budget
<b>Facility Management</b>							
Renovation of Offices	5	3040	00141	CRR	5,500,000		5,500,000
Renovation of Offices Stadium	5	3040	00151	CRR	1,000,000		1,000,000
Furniture and Office Equipment	5	3040	00161	CRR	800,000	393,220	1,193,220
Refurbishment of Civic Centre	5	3040	00171	CRR	8,500,000		8,500,000
					15,800,000	0	393,220
							16,193,220
<b>Roads &amp; Stormwater</b>							
Rehabilitation of street in Polokwane West	5	3230	01011	CRR	0		0
Rehabilitation of street in Polokwane East	5	3230	01021	CRR	0		0
Rehabilitation of street in Mankweng and upgrading of storm water.	5	3230	01031	CRR	5,000,000	450,306	5,450,306
Rehabilitation of street in Seshego	5	3230	01041	CRR	0		0
Rehabilitation of main arterial road	5	3230	01051	CRR	0		0
Routine road maintenance	5	3230	01061	CRR	0		0
Re-gravelling of rural roads	5	3230	01071	CRR	0		0
Side walks maintenance	5	3230	01081	CRR	0		0
Road Signage	5	3230	01091	CRR	1,000,000		1,000,000
Installation of traffic lights	5	3230	01101	CRR	500,000		500,000
Construction of low level bridges	5	3230	01111	CRR	1,000,000		1,000,000
Contribution to private development	5	3230	01121	CRR	3,975,000	-445,327	3,529,673
Gravel Management System	5	3230	01131	CRR	225,000	-4,997	220,003
Upgrading of arterial road Mamalsha	5	3230	01141	MIG	5,000,000	4,886,276	9,886,276
Upgrading of arterial road Makotpong	5	3230	01151	MIG	10,000,000	-27,983	9,972,017
Upgrading of arterial road Khohloane	5	3230	01161	MIG	10,000,000		10,000,000
Upgrading of arterial road D3413 from D19 (Mamadila to Ramakgaphola: D3414 to Ga Manamela)	5	3230	01171	MIG	10,000,000	562,624	10,562,624
Upgrading of Arterial road D977 (Silicon to Matobole 19km)	5	3230	01181	MIG	17,000,000	-1,105,164	15,894,836
Upgrading of Arterial road D4030 & D1809 (Nobody to Laastehoop to Mothapo 17km)	5	3230	01191	MIG	10,000,000	-385,694	9,614,306
Upgrading of arterial road Sebayeng to Mantheding	5	3230	01201	MIG	10,000,000	-130,059	9,869,941
Upgrading of access road SDA 1 (Lethuli and Madiba Park)	5	3230	01211	MIG	10,000,000	700,000	10,700,000
Road to Rampheli	5	3230	01221	MIG	5,000,000	-4,500,000	500,000
NDPG Projects	5	3230	01231	NDPG	5,000,000		5,000,000
					103,700,000	0	4,999,982
							108,699,982
<b>Sanitation</b>							
Upgrading of laboratory	5	3335	00271	CRR	1,600,000		1,600,000
Upgrading of Oxidation ponds	5	3335	00281	CRR	1,000,000		1,000,000
Extension 78 bulk reticulation	5	3335	00291	CRR	1,000,000	-232,652	767,348
Sealing of boilfilters at Polokwane WWTP	5	3335	00301	CRR		400,000	400,000
Sewer regional plant	5	3335	00301	CRR	500,000	-500,000	0
<b>Total</b>					4,100,000	0	-332,652
							3,767,348
<b>Water Supply and reticulation</b>							
Mmabong wa perikisi	5	3340	00901	CRR	3,000,000		3,000,000
Scada system boreholes	5	3340	00911	CRR	1,000,000		1,000,000
Extension 78 bulk reticulation	5	3340	00921	CRR	1,000,000		1,000,000
Upgrading of water reticulation in City cluster	5	3340	00931	CRR	6,000,000		6,000,000
Prepaid water meters	5	3340	00941	CRR	300,000	-300,000	0
Roodepoort reservoir	5	3340	00951	CRR	0		0
Clock machines	5	3340	00961	CRR	700,000	-700,000	0
Refurbishment of infrastructure	5	3340	00971	DWA	0	20,000,000	20,000,000
Mothapo RWS	5	3340	00981	MIG	10,000,000		10,000,000
Moletje East RWS	5	3340	00991	MIG	10,000,000		10,000,000
Moletje North RWS	5	3340	01001	MIG	2,000,000	40,000	2,040,000
Sebayeng/Dikgale RWS	5	3340	01011	MIG	12,000,000		12,000,000
Moletje South RWS	5	3340	01021	MIG	10,000,000		10,000,000

Description	Vote		Funding	Original Budget	Roll-over Budget	Adjustments	Adjusted Budget	
Houtrvier RWS	5	3340	01031	MIG	9,000,000		-840,000	8,160,000
Chuene Maja RWS	5	3340	01041	MIG	15,000,000			15,000,000
Molepo RWS	5	3340	01051	MIG	10,000,000			10,000,000
Laastehoop RWS	5	3340	01061	MIG	3,000,000			3,000,000
Mankweng RWS	5	3340	01071	MIG	10,000,000			10,000,000
Boyne RWS	5	3340	01081	MIG	5,000,000		-300,000	4,700,000
Segwasi RWS	5	3340	01091	MIG	2,000,000		1,100,000	3,100,000
Badimong RWS	5	3340	01101	MIG	12,000,000			12,000,000
					122,000,000	0	19,000,000	141,000,000
<b>Energy Services</b>								
Installation of Additional Cable from Sigma to Hospital sub (third cable)	5	3430	00441	CRR	4,000,000			4,000,000
Upgrade 800A Busbars to 1200A in Alpha 66KV Distribution substation	5	3430	00451	CRR	1,000,000			1,000,000
Build Bakone 66KV intake substation	5	3430	00461	CRR	1,000,000		-1,000,000	0
Install fourth 20MVA transformer in Delta	5	3430	00481	CRR	0			0
Build 66KV/11KV double circuit line from balcore substation	5	3430	00471	CRR	2,000,000			2,000,000
Plant and Equipment	5	3430	00491	CRR	800,000			800,000
High Mast & street lights	5	3440	00501	CRR	6,000,000		1,000,000	7,000,000
Demand Side Management (DSM)	5	3430	00511	EDSM	5,000,000		-5,000,000	0
					19,800,000	0	-5,000,000	14,800,000
<b>Disaster and Fire</b>								
Acquisition of fire Equipment	5	4230	00051	CRR	500,000			500,000
					500,000	0	0	500,000
<b>Environmental Management</b>								
Grass cutting equipment	5	4335	00151	CRR	500,000			500,000
Development of Tom Naude Dam	5	4335	00161	CRR	0			0
Development of Sterpark botanical garden	5	4335	00171	CRR	500,000			500,000
					1,000,000	0	0	1,000,000
<b>Waste Management</b>								
Weightbridge landfill	5	4340	00081	CRR	800,000			800,000
Waste 6m <sup>3</sup> skip containers	5	4340	00091	CRR	600,000			600,000
Rural transfer station(MIG)	5	4340		MIG	0			0
240 Litre Bins	5	4340	00101	CRR	400,000			400,000
					1,800,000	0	0	1,800,000
<b>Sport &amp; Recreation</b>								
Purchase of Grass Cutting equipment	5	4530	00141	CRR	700,000			700,000
Upgrading of Seshego Stadium	5	4530	00151	CRR	7,000,000			7,000,000
Rehabilitation of polokwane town pool	5	4530	00161	CRR	3,000,000			3,000,000
Upgrading of Ga- Manamela Sport Field	5	4530	00171	MIG	2,000,000			2,000,000
Construction of Ga-Molepo/Maja Sport Complex	5	4530	00181	MIG	7,000,000		-400,000	6,600,000
Construction Mankweng Sport Complex	5	4530	00191	MIG	13,646,000			13,646,000
Outdoor Sport facilities in all clusters	5	4530	00201	MIG	1,000,000		-1,000,000	0
Rehabilitation of Seshego Stadium	5	4530	00211	NLDTF	1,153,000			1,153,000
Heating of Polokwane Olympic Pool	5	4530	00221	NLDTF	2,000,000			2,000,000
Sport stadium in Ga-Maja	5	4530	00231	NLDTF	3,000,000			3,000,000
					40,499,000	0	-1,400,000	39,099,000

Description	Vote		Funding	Original Budget	Roll- over Budget	Adjustments	Adjusted Budget
<b>Libraries</b>							
Books	5	4630	00031	CRR	400,000	100,000	500,000
				400,000	0	100,000	500,000
<b>Museums</b>							
Exhibition: 2 decades of democracy Irish House	5	4640	00041	CRR	400,000	400,000	800,000
Exhibition: Retrospective Art	5	4640	00051	CRR	400,000	-400,000	0
				800,000	0	0	800,000
<b>Information Services</b>							
ICT Equipments	5	5210	00221	CRR	500,000	0	500,000
Network Upgrade	5	5210	00231	CRR	2,000,000		2,000,000
Development and Implementation of IT Strategy	5	5210	00241	CRR	2,000,000		2,000,000
				4,500,000	0	0	4,500,000
<b>Secretariat &amp; Records</b>							
Records filing cabinets	5	5510	00021	CRR	1,000,000	-600,000	400,000
				1,000,000	0	-600,000	400,000
<b>City Planning</b>							
Integrated GIS System	5	6110	00031	CRR	1,300,000	-1,300,000	0
Land Surveying GPS Equipment	5	6110	00031	CRR		1,300,000	1,300,000
				1,300,000	0	0.00	1,300,000
<b>Transport Operations (IPRTS)</b>							
IPRTS Project support and planning	5	6160	00031	PTISG	60,000,000		60,000,000
Project management services		6160		PTISG			0
Transport system and operational planning		6160		PTISG			0
Office administration and support		6160		PTISG			0
Marketing and Communication Services		6160		PTISG			0
Business and Financial Planning		6160		PTISG			0
Industry Transition and Advisory		6160		PTISG			0
IPRTS Infrastructure implementation	5	6160	00041	PTISG	140,000,000		140,000,000
NMT Infrastructure programme		6160		PTISG			0
IPRTS CBD Route upgrading and Rehabilitation		6160		PTISG			0
IPRTS Seshego Route upgrading and Rehabilitation		6160		PTISG			0
IPRTS Moletjie Route upgrading and Rehabilitation		6160		PTISG			0
IPRTS Trunk Route upgrading and Rehabilitation		6160		PTISG			0
Bus specification and procurement		6160		PTISG			0
IPRTS support Systems (AFM, ITS, etc)		6160		PTISG			0
				200,000,000	0	0	200,000,000
<b>Housing &amp; Building Inspections</b>							
Plan Scanner (Electronic Approval of Building Plans)	5	6310	00021	CRR	550,000		550,000
				550,000	0	0	550,000
<b>Supply chain Management</b>							
SCM asset improvement project	5	7030	00021	CRR	1,000,000		1,000,000
				1,000,000	0	0	1,000,000
<b>TOTAL EXPENDITURE NEW PROJECTS</b>				518,749,000	0	17,160,550	535,909,550
<b>Funding Sources</b>							
Municipal Infrastructure Grant (MIG)			MIG	220,646,000	0	-1,400,000	219,246,000
Electricity Demand Side Management (EDSM)			EDSM	5,000,000	0	-5,000,000	0
Neighbourhood Dev Partnership Grant			NDPG	5,000,000	0	5,000,000	10,000,000
Department of Water Affairs (DWA)			DWA			20,000,000	20,000,000
Public Transport Infrastructure System Grant (PTIG)			PTISG	200,000,000	0	0	200,000,000
<b>Total DoRA Allocations</b>				430,646,000	0	18,600,000	449,246,000
<b>Public Contributions</b>			NLDTF	6,153,000	0	0	6,153,000
<b>Own Funds</b>			CRR	81,950,000	0	-1,439,450	80,510,550
<b>TOTAL NEW PROJECTS</b>				518,749,000	0	17,160,550	535,909,550

Description	Vote		Funding	Original Budget	Roll- over Budget	Adjustments	Adjusted Budget		
<b>ROLL OVER PROJECTS 2014/15</b>									
<b>Facility Management</b>									
Renovation of Offices	5	3040	00111	CRR	0	480,190	-480,190		
Renovation of Offices Stadium	5	3040	00121	CRR	0	2,587,380	2,587,380		
Furniture and Office Equipment	5	3040	00131	CRR	0	393,030	-393,030		
					0	3,460,600	-873,220		
							2,587,380		
<b>Road Transport Infrastructure Services</b>									
Arterial roads Makopong Phase 3	5	3230	00601	MIG		150,650	-90,650		
Arterial roads Mamatsa Phase 4	5	3230	00611	MIG		820,110	-820,110		
Ga - Mamphaka Phase 3	5	3230	00631	MIG		1,028,670	256,211		
Badimong Access roads	5	3230	00661	MIG		453,560	-453,560		
Molejje Cluster Upgrading of arterial road	5	3230	00671	MIG		2,046,660			
Planning & Construction for NMT along Nelson Mandela	5	3230	00871	DEA	0	1,928,000	-1,928,000		
Upgrading of arterial road Mamatsa	5	3230	00911	MIG	0	3,214,170	-984,042		
Upgrading of arterial road Makopong	5	3230	00921	MIG	0	5,444,260			
Upgrading of arterial road Khothoane	5	3230	00931	MIG	0	6,669,180			
Upgrading of arterial road D3413 from D19 (Mamadila to Ramakgaphola: D3414 to Ga Manamela)	5	3230	00941	MIG	0	3,835,980	-181,664		
Upgrading of Arterial road D977 (Silicon to Matbole 19km)	5	3230	00951	MIG	0	5,047,200	1,020,000		
Upgrading of Arterial road D4030 & D1809 (Nobody to Laastehoop to Mothapo 17km)	5	3230	00961	MIG	0	283,770	-283,770		
Upgrading of arterial road Sebayeng to Mantheding	5	3230	00971	MIG	0	6,352,960	1,537,585		
Upgrading of access road SDA 1 (Lethuli and Madiba Park)	5	3230	00981	MIG	0	258,500			
Regravelling of Roads	5	3230	00771	CRR					
Construction of low level bridges	5	3230	00991	CRR	0	553,470			
					0	38,087,140	-1,928,000		
							36,159,140		
<b>Sanitation</b>									
Upgrading of laboratory	5	3330	00131	CRR		1,312,470			
<b>Total</b>					0	1,312,470	0		
							1,312,470		
<b>Water Supply and reticulation</b>									
Mothapo RWS	5	3340	00441	MIG	0	2,743,450	500,000		
Molejje East RWS	5	3340	00451	MIG	0	7,126,370	1,000,000		
Molejje South RWS	5	3340	00471	MIG	0	987,120			
Houtvrier RWS	5	3340	00481	MIG	0	345,490			
Chuene Maja RWS	5	3340	00491	MIG	0	230,450	-230,450		
Molepo RWS	5	3340	00501	MIG	0	331,610			
Laastehoop RWS	5	3340	00511	MIG	0	4,279,810	1,973,570		
Mmabong wa perikisi	5	3340	00521	MIG	0	7,443,480	-2,850,000		
Boyne RWS	5	3340	00541	MIG	0	52,400			
Badimong RWS	5	3340	00561	MIG	0	64,030			
Sebayeng/Dikgale RWS	5	3340	00571	MIG	0	5,106,480			
Refurbishment of infrastructure	5	3340	00761	DWA	0	7,731,060			
Mothapo RWS	5	3340	00771	MIG	0	2,650,110			
Molejje East RWS	5	3340	00781	MIG	0	4,241,290			
Molejje North RWS	5	3340	00791	MIG	0	146,080	-119,650		
Sebayeng/Dikgale RWS	5	3340	00801	MIG	0	8,037,190			
Molejje South RWS	5	3340	00811	MIG	0	1,719,100			
Chuene Maja RWS	5	3340	00831	MIG	0	3,670,860	-273,470		
Molepo RWS	5	3340	00841	MIG	0	1,747,110			
Laastehoop RWS	5	3340	00851	MIG	0	341,060			
Markweng RWS	5	3340	00861	MIG	0	6,752,090			
Boyne RWS	5	3340	00871	MIG	0	1,762,040			
Segwasi RWS	5	3340	00881	MIG	0	189,370			
Badimong RWS	5	3340	00891	MIG	0	3,079,620			
					0	70,777,670	0		
							70,777,670		

Description	Vote		Funding	Original Budget	Roll-over Budget	Adjustments	Adjusted Budget
<b>Energy Services</b>							
Demand Side Management Projects	5	3430	00411	EDSM	0	4,057,390	4,057,390
					0	4,057,390.00	0.00
<b>Disaster and Fire</b>							
Acquisition of fire Equipment	5	4230	00041	CRR	0	498,290	498,290
					0	498,290	0
<b>Environmental Management</b>							
Development of Tom Naude Dam	5	4335	00101	MIG	0	923,060	923,060
Development of Ext 44/71 park	5	4335	00111	MIG	0	4,000,000	4,000,000
Grass cutting equipment	5	4335	00131	CRR	0	781,170	781,170
					0	5,704,230	0
<b>Waste Management</b>							
Waste 6m³ skip containers	5	4340	00051	CRR	0	600,000	600,000
Connection of water and electrification of the guard house (Mankweng Transfer Station)	5	4340	00061	CRR	0	350,000	-350,000
Rural transfer station	5	4340	00071	MIG	0	7,212,960	7,212,960
					0	8,162,960	-350,000
<b>Sport &amp; Recreation</b>							
Purchase of Grass Cutting equipment	5	4530	00081	CRR	0	255,000	255,000
Upgrading of Ga- Manamela Sport Field	5	4530	00101	MIG	0	2,239,260	2,239,260
Construction of Ga-Molepo/Maja Sport Complex	5	4530	00111	MIG	0	153,860	153,860
Construction Mankweng Sport Complex	5	4530	00121	MIG	0	5,783,340	5,783,340
Sebayeng Outdoor Sport facilities	5	4530	00131	MIG	0	1,000,000	1,400,000
					0	9,431,460	1,400,000
<b>Transport Operations</b>							
IRPTS Project	5	6160	00021	PTISG	0	111,917,690	111,917,690
					0	111,917,690	0
<b>Local Economic Development</b>							
Mankweng Taxi Rank and Hawkers Centre	5	6420	00121	CRR		108,770	108,770
						108,770	0
<b>TOTAL EXPENDITURE ROLL OVER PROJECTS</b>				0	253,518,670	-1,751,220	251,767,450
<b>Funding Sources</b>							
Municipal Infrastructure Grant (MIG)				MIG	0	119,964,760	1,400,000
Electricity Demand Side Management (EDSM)				EDSM	0	4,057,390	0
Department of Water Affairs(DWA)				DWA	0	7,731,060	0
Public Transport Infrastructure System Grant (PTIG)				PTISG	0	111,917,690	0
<b>Total DoRA Allocations</b>					0	243,670,900	1,400,000
<b>Public Contributions</b>				DEA	0	1,928,000	-1,928,000
<b>Own Funds</b>				CRR		7,919,770	-1,223,220
<b>TOTAL ROLL OVER PROJECTS</b>						253,518,670	-1,751,220
<b>TOTAL EXPENDITURE ALL PROJECTS</b>				518,749,000	253,518,670	15,409,330	787,677,000

Description	Vote	Funding	Original Budget	Roll- over Budget	Adjustments	Adjusted Budget
<b>Funding Sources</b>						
Municipal Infrastructure Grant (MIG)		MIG	220,646,000	119,964,760	0	340,610,760
Electricity Demand Side Management (EDSM)		EDSM	5,000,000	4,057,390	-5,000,000	4,057,390
Neighbourhood Dev Partnership Grant		NDPG	5,000,000	0	5,000,000	10,000,000
Department of Water Affairs(DWA)		DWA	0	7,731,060	20,000,000	27,731,060
Public Transport Infrastructure System Grant (PTIG)		PTISG	200,000,000	111,917,690	0	311,917,690
<b>Total DoRA Allocations</b>			430,646,000	243,670,900	20,000,000	694,316,900
<b>Public Contributions</b>						
National lottery Fund		NLDTF	6,153,000	0	0	6,153,000
Dept Environmental Affairs/ KFW German Bank		DEA	0	1,928,000	-1,928,000	0
Own Funds		CRR	81,950,000	7,919,770	-2,662,670	87,207,100
<b>TOTAL ALL PROJECTS</b>			518,749,000	253,518,670	15,409,330	787,677,000

**Annexure B:**  
**POLOKWANE HOUSING AGENCY**  
**Operational Budget**

DESCRIPTION	2011/2012	2012/2013	2013/2014	Current Year 2014/2015		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
<b>INCOME</b>						
Rental Income	10,343,912	10,393,100	10,455,030	12,308,110	10,974,776	10,974,776
Admin Fee	16,400	32,800	12,800	63,580	40,000	40,000
Grant- Municipality	5,881,695	5,300,000	6,700,000	5,340,000	6,500,000	6,500,000
Waiver of liability	-	-	4,030,043	-	-	-
Interest Received	27,924	2,639	162	71,500	800	800
Bad debt reversal		2,365,001	-	-	-	-
<b>TOTAL OPERATIONAL INCOME</b>	<b>16,269,931</b>	<b>18,093,540</b>	<b>21,198,035</b>	<b>17,783,190</b>	<b>17,515,576</b>	<b>17,515,576</b>
<b>TOTAL INCOME</b>	<b>16,269,931</b>	<b>18,093,540</b>	<b>21,198,035</b>	<b>17,783,190</b>	<b>17,515,576</b>	<b>17,515,576</b>
<b>EXPENDITURE</b>						
<b>DIRECTORS EMOLUMENTS</b>	<b>1,140,629</b>	<b>1,208,924</b>	<b>1,096,976</b>	<b>1,349,815</b>	<b>1,539,172</b>	<b>1,539,172</b>
Directors -Subsistence, accomodation & Travel	114,858	161,279	81,396	227,051	245,000	245,000
Directors - Remuneration	1,025,771	1,047,645	1,015,580	1,122,764	1,294,172	1,294,172

DESCRIPTION	2011/2012	2012/2013	2013/2014	Current Year 2014/2015		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
<b>EMPLOYMENT COST</b>	<b>3,324,544</b>	<b>3,003,020</b>	<b>3,521,045</b>	<b>5,243,530</b>	<b>5,414,583</b>	<b>5,414,583</b>
Salaries	2,727,569	2,458,003	2,888,658	4,486,259	4,611,718	4,611,718
UIF	15,457	14,181	17,672	25,419	26,674	26,674
Medical aid	142,321	146,500	194,115	202,806	282,806	282,806
Provident fund	181,925	172,927	190,529	160,869	170,278	170,278
13 Cheque	105,074	111,902	126,558	199,191	202,830	202,830
Workmanns Compensations	283	497	497	675	675	675
Skills Development Levy	27,917	27,010	31,016	28,311	29,602	29,602
Temporary Staff	5,440	-	-	10,000	-	-
Overtime	17,893	-	-	40,000	-	-
Housing	100,665	72,000	72,000	90,000	90,000	90,000
<b>GENERAL EXPENSES</b>	<b>14,135,965</b>	<b>10,136,352</b>	<b>17,502,190</b>	<b>10,649,074</b>	<b>9,716,871</b>	<b>9,716,871</b>
Advertising, Marketing & Promotion	9,819	25,047	14,592	110,000	65,000	65,000
Audit fees	254,974	259,227	389,619	450,000	520,000	520,000
Accounting Fees			99,985	100,000	200,000	200,000
Bad Debt Provision			6,499,661			
Bank Charges	79,767	76,398	69,119	200,000	100,000	100,000
Landscaping and garden services	7,712	-	-	40,000	40,000	40,000
Communications - Telephone and Cellphone	174,981	174,681	204,782	250,000	240,000	240,000
Communications - Internet & Telephone					6	6
Credit Checks	2,172	1,453	271	30,000	20,000	20,000
Depreciation, amortisation and Impairments	4,281,936	3,586,263	-	-	-	-
Debt Impairment	3,212,511	-	4,632,237	3,000,000	3,857,465	3,857,465
Motor vehicle expenses - Fuel	20,387	18,587	11,000	28,600	20,000	20,000
Motor vehicle expenses - Repairs	6,000		12,496	11,000	11,000	11,000
Institute Membership Fees	15,240	21,795	44,031	60,000	70,000	70,000
Insurance	196,010	218,256	244,171	532,057	350,000	350,000
NHFC Repayment	2,950,159	3,519,313	3,264,771	2,700,000	2,200,000	2,200,000
IT Infrastructure and maintenance	-					-
Software Licences	-	-	67,677	84,417	100,000	100,000
Postage & Courier	3,030	2,090	2,028	4,400	3,000	3,000
Printing and Stationery	26,098	14,663	24,372	100,000	75,000	75,000
Professional Fees	52,127	11,571		-	-	-
Rates and taxes(Ga Rena)	785,940	1,224,182	1,064,850	960,000	500,000	500,000
Office groceries	15,412	5,071	16,342	13,200	13,200	13,200
Rental - External Equipment	65,811	48,552	53,592	79,200	79,200	79,200
Security	1,631,452	544,725	544,945	1,148,400	700,000	700,000
Subsistence and Travel	29,412	40,355	61,482	110,000	150,000	150,000
Seminars and workshops	126,537	243,165	180,167	341,000	241,000	241,000
Tenant training	-		-	22,000	22,000	22,000
Safety clothing	5,434	7,478	-	52,800	40,000	40,000
Legal expenses	183,044	-	-	50,000	50,000	50,000
Subscription	-	-	-	72,000	-	-
Valuation fees	-	93,480		100,000	50,000	50,000
<b>REPAIRS AND MAINTENANCE</b>	<b>342,417</b>	<b>302,729</b>	<b>282,171</b>	<b>426,800</b>	<b>426,800</b>	<b>426,800</b>
<b>TOTAL OPERATIONAL COST</b>	<b>18,943,555</b>	<b>14,651,025</b>	<b>22,402,382</b>	<b>17,669,219</b>	<b>17,097,426</b>	<b>17,097,426</b>
<b>CAPITAL BUDGET</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>400,000</b>	<b>400,000</b>
<b>TOTAL EXPENSES</b>	<b>18,943,555</b>	<b>14,651,025</b>	<b>22,402,382</b>	<b>17,709,219</b>	<b>17,497,426</b>	<b>17,497,426</b>
<b>SURPLUS/(DEFICIT)</b>	<b>-2,673,624</b>	<b>3,442,515</b>	<b>-1,204,347</b>	<b>73,971</b>	<b>18,150</b>	<b>18,150</b>

## Capital Budget

CAPITAL BUDGET	2011/2012	2012/2013	2013/2014	Current Year 2014/2015		
	Audited Outcome	Audited Outcome	Audited Outcome	Original	Adjusted	Full Year
Construction Cost - 492 Units						
Project Management Cost						
<b>Project costs phase two(492 units)</b>						
Refurbishment of office premises						
Furniture and fittings	10,000	15,000		20,000	25,000	25,000
On site Projects						
Access control system					250,000	
Kithen utensils						
Computer costs	30,000	18,000		20,000	25,000	25,000
Office equipment						
Improvement on buildings(building assessment)					100,000	100,000
<b>CAPEX without projet costs</b>	40,000	33,000		40,000	400,000	150,000
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>40,000</b>	<b>33,000</b>		<b>40,000</b>	<b>400,000</b>	<b>150,000</b>